



Audits Branch – Bay and Central Region
1515 Clay Street, Suite 1109, Oakland, CA 94612
(510) 622-2584, FAX (510) 622-2585

November 19, 2009

Alfredo Aguirre, LCSW, Director
San Diego County Behavioral Health Division
3255 Camino Del Rio South
San Diego, CA 92108

Dear Mr. Aguirre:

AUDIT REPORT – SAN DIEGO COUNTY BEHAVIORAL HEALTH DIVISION

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of San Diego County Behavioral Health Division for the fiscal period July 1, 2004 to June 30, 2005. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.


The effect of this revised allowable program costs is as follows:

<u>Net Program Costs</u>				
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>	
Federal Share of Short-Doyle/Medi-Cal	\$ 43,390,426	\$ 42,064,221	\$ (1,326,205)	
Federal Share of Healthy Families/Medi-Cal	\$ 0	\$ 310,898	\$ 310,898	
State General Funds EPSDT Due State	\$ 18,636,809	\$ 18,532,775	\$ (104,034)	

Alfredo Aguirre, Director
November 19, 2009
Page 2

If you disagree with any of the results of this audit, you may request an informal appeal conference. This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,


for WALTER J. HILL, JR., MBA, EA
Chief of Audits


SHIRLEY CASTANEDA, Supervisor
Audits Section – Bay & Central Region

Enclosures

CERTIFIED MAIL

SCHEDULE 1

SAN DIEGO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2005

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 18,002,414	\$ (838,858)	\$ 17,163,556
HEALTHY FAMILIES - FFP	(Sch. 2a)	0	125,462	125,462
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 18,002,414</u>	<u>\$ (713,395)</u>	<u>\$ 17,289,019</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 25,388,012	\$ (487,348)	\$ 24,900,664
HEALTHY FAMILIES - FFP	(Sch. 3b)	0	185,435	185,435
TOTAL FFP - CONTRACT PROVIDERS		<u>\$ 25,388,012</u>	<u>\$ (301,912)</u>	<u>\$ 25,086,100</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 43,390,426	\$ (1,326,205)	\$ 42,064,221
HEALTHY FAMILIES - FFP		0	310,898	310,898
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 43,390,426</u>	<u>\$ (1,015,307)</u>	<u>\$ 42,375,119</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch. 4)	<u>\$ 18,636,809</u>	<u>\$ (104,034)</u>	<u>\$ 18,532,775</u>

Note: The "As Settled" amount above includes a refund of \$44,319 to the State subsequent to the initial EPSDT settlement. (Refer to Adjustment 189)

SCHEDULE 2

**SAN DIEGO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	21,812,732	557,117	22,369,849
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	98,380	98,380
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	659	659
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	0	149,531	149,531
9. Total		<u>\$ 21,812,732</u>	<u>\$ 805,687</u>	<u>\$ 22,618,419</u>

Less: Patient & Other Payor Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	0	4,274	4,274
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 0</u>	<u>\$ 4,274</u>	<u>\$ 4,274</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	21,812,732	651,223	22,463,955
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	659	659
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	0	149,531	149,531
25. Total		<u>\$ 21,812,732</u>	<u>\$ 801,413</u>	<u>\$ 22,614,145</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 168,620	\$ 16,249	\$ 184,869
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	296,314	24,943	321,257
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	261,289	14,272	275,561
29. Total		<u>\$ 726,223</u>	<u>\$ 55,464</u>	<u>\$ 781,687</u>

SCHEDULE 2a

**SAN DIEGO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>Amount Negotiated Rates Exceed Cost</u>				
30. Inpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 13,216,379	\$ 13,543	\$ 13,229,922
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 8,923,913	\$ (1,383,426)	\$ 7,540,487
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 8,923,913</u>	<u>\$ (1,383,426)</u>	<u>\$ 7,540,487</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 0	\$ 43,488	\$ 43,488
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 0	\$ 50,286	\$ 50,286
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 0</u>	<u>\$ 43,488</u>	<u>\$ 43,488</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 633,876	\$ (2)	\$ 633,874
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 3,460,501</u>	<u>\$ (953,313)</u>	<u>\$ 2,507,188</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 10,906,366	\$ 276,422	\$ 11,182,788
46. Enhanced (Children)	(MH1979, Ln 17,17A)	0	63,947	63,947
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	659	659
48. MAA	(MH 1979, Ln 11, 12 & 13)	428,434	31,300	459,734
49. Administrative Reimbursement	(MH1979, Ln 6)	4,461,957	(691,714)	3,770,244
50. U.R. Skilled Professional	(MH1979, Ln 14)	475,407	(1)	475,406
51. U.R. Other	(MH1979, Ln 15)	1,730,250	(476,656)	1,253,594
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 18,002,414</u>	<u>\$ (796,043)</u>	<u>\$ 17,206,370</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. EPSDT Review Results	(Adj # 175)	<u>0</u>	<u>42,814</u>	<u>42,814</u>

56. Total SD/MC Reimbursement - FFP		<u>\$ 18,002,414</u>	<u>\$ (838,857)</u>	<u>\$ 17,163,556</u>
-------------------------------------	--	----------------------	---------------------	----------------------

Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 0	\$ 97,195	\$ 97,195
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	<u>0</u>	<u>28,267</u>	<u>28,267</u>
60. Total Healthy Families Reimbursement - FFP		<u>\$ 0</u>	<u>\$ 125,462</u>	<u>\$ 125,462</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 18,002,414</u>	<u>\$ (713,395)</u>	<u>\$ 17,289,019</u>
---------------------------------	--	----------------------	---------------------	----------------------

(To Sch. 1)

Legal Entity Number	Legal Entity	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)									
		Medi-Cal and Crossover Gross Reimb.	Enhanced - Children Gross Reimb.	Enhanced - Refugees Gross Reimb.	Total Gross Cost (Excl. HFP)	Healthy Families Gross Reimb.	Medi-Cal and Crossover Gross Reimb.	Enhanced - Children Gross Reimb.	Enhanced - Refugees Gross Reimb.	Total Gross Cost (Excl. HFP)	Healthy Families Gross Reimb.									
		I	N	P	A	T	I	E	N	T	O	U	T	P	A	T	I	E	N	T
		(MH 1968, Ln 5, 5A, 10, 10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 1 to 3)	(MH 1968, Ln 27, 27A)	(MH 1968, Ln 5, 5A, 10, 10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 6 to 8)	(MH 1968, Ln 27, 27A)									
00108	Telecare Corporation	0 \$	0 \$	0 \$	0 \$	0 \$	3,761,501 \$	0 \$	0 \$	3,761,501 \$	0									
00113	Fred Finch Youth Center	0 \$	0 \$	0 \$	0 \$	0 \$	69,309 \$	0 \$	0 \$	69,309 \$	0									
00115	Seneca Center Day Residential	0 \$	0 \$	0 \$	0 \$	0 \$	14,836 \$	0 \$	0 \$	14,836 \$	0									
00130	Children's Hospital	0 \$	0 \$	0 \$	0 \$	0 \$	3,526,877 \$	54,250 \$	0 \$	3,581,127 \$	129,660									
00131	Union of Pan Asian Communities	0 \$	0 \$	0 \$	0 \$	0 \$	1,515,687 \$	8,679 \$	0 \$	1,524,366 \$	0									
00132	SD Center for Children	0 \$	0 \$	0 \$	0 \$	0 \$	2,657,455 \$	22,781 \$	0 \$	2,680,235 \$	0									
00133	University of California San Diego (Gifford)	553,821 \$	28,321 \$	0 \$	582,142 \$	0 \$	1,045,069 \$	1,137 \$	0 \$	1,046,206 \$	0									
00136	New Alternatives, Inc	0 \$	0 \$	0 \$	0 \$	0 \$	9,495,507 \$	0 \$	0 \$	9,495,507 \$	2,511									
00137	Neighborhood House Assoc.	0 \$	0 \$	0 \$	0 \$	0 \$	586,971 \$	0 \$	0 \$	586,971 \$	0									
00138	Mental Health Systems, Inc	0 \$	0 \$	0 \$	0 \$	0 \$	7,336,754 \$	112,955 \$	0 \$	7,449,709 \$	22,038									
00141	San Ysidro Health Center	0 \$	0 \$	0 \$	0 \$	0 \$	720,717 \$	3,935 \$	0 \$	724,652 \$	28,003									
00142	Community Research Foundation	0 \$	0 \$	0 \$	0 \$	0 \$	8,496,012 \$	15,183 \$	0 \$	8,511,195 \$	100,163									
00259	Catholic Charities	0 \$	0 \$	0 \$	0 \$	0 \$	2,912 \$	0 \$	0 \$	2,912 \$	0									
00427	Episcopal Community Services	0 \$	0 \$	0 \$	0 \$	0 \$	235,966 \$	8,699 \$	0 \$	244,664 \$	0									
00432	Paradise Valley Hospital	0 \$	0 \$	0 \$	0 \$	0 \$	802,692 \$	0 \$	0 \$	802,692 \$	0									
00435	Adult Protective Services	0 \$	0 \$	0 \$	0 \$	0 \$	533,338 \$	0 \$	0 \$	533,338 \$	0									
00472	Devereux Foundation	0 \$	0 \$	0 \$	0 \$	0 \$	81,207 \$	1,442 \$	0 \$	82,649 \$	0									
00484	North Valley Schools, Inc	0 \$	0 \$	0 \$	0 \$	0 \$	19,501 \$	0 \$	0 \$	19,501 \$	0									
00663	United Behavioral Health	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0									
00709	Aspen Community Services	0 \$	0 \$	0 \$	0 \$	0 \$	453,607 \$	4,848 \$	0 \$	458,455 \$	0									
00736	Vista Hill Foundation	0 \$	0 \$	0 \$	0 \$	0 \$	1,085,445 \$	26,364 \$	0 \$	1,111,808 \$	0									
00793	Canyon Acres Children Services	0 \$	0 \$	0 \$	0 \$	0 \$	106,412 \$	0 \$	0 \$	106,412 \$	0									
00795	Psychiatric Emergency Response Team	0 \$	0 \$	0 \$	0 \$	0 \$	235,980 \$	1,446 \$	0 \$	237,426 \$	1,016									
00796	Family Health Center of SD (Logan Hek)	0 \$	0 \$	0 \$	0 \$	0 \$	726,749 \$	9,715 \$	0 \$	736,464 \$	0									
00830	North County Lifeline	0 \$	0 \$	0 \$	0 \$	0 \$	467,647 \$	19,102 \$	0 \$	486,749 \$	0									
00844	Palomar Family Counseling Services	0 \$	0 \$	0 \$	0 \$	0 \$	680,573 \$	36,518 \$	0 \$	717,091 \$	0									
00903	Casa De Amparo, Inc	0 \$	0 \$	0 \$	0 \$	0 \$	335,522 \$	0 \$	0 \$	335,522 \$	0									
00936	Children Youth and Family	0 \$	0 \$	0 \$	0 \$	0 \$	102,808 \$	7,912 \$	0 \$	110,720 \$	1,800									
00967	South Bay Community Services	0 \$	0 \$	0 \$	0 \$	0 \$	666,682 \$	11,868 \$	0 \$	678,551 \$	0									
00968	Social Advocates for Youth -SD	0 \$	0 \$	0 \$	0 \$	0 \$	194,248 \$	6,406 \$	0 \$	200,654 \$	0									
01013	YMCA of San Diego	0 \$	0 \$	0 \$	0 \$	0 \$	286,179 \$	624 \$	0 \$	286,803 \$	0									
01025	Walden Family Services	0 \$	0 \$	0 \$	0 \$	0 \$	363,538 \$	0 \$	0 \$	363,538 \$	0									
01026	Trinity Children & Family Services	0 \$	0 \$	0 \$	0 \$	0 \$	132,989 \$	0 \$	0 \$	132,989 \$	0									
01059	San Diego Unified School District	0 \$	0 \$	0 \$	0 \$	0 \$	960,777 \$	4,707 \$	0 \$	965,484 \$	96									
01201	Kids First Foundation	0 \$	0 \$	0 \$	0 \$	0 \$	12,306 \$	0 \$	0 \$	12,306 \$	62									
00966	San Diego Youth and Community Serv	0 \$	0 \$	0 \$	0 \$	0 \$	854,204 \$	5,097 \$	0 \$	859,301 \$	0									
GRAND TOTAL		\$ 553,821	\$ 28,321	\$ 0	\$ 582,142	\$ 0	\$ 48,567,977	\$ 363,667	\$ 0	\$ 48,931,644	\$ 285,341									

SAN DIEGO COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(11) Total Revenue (Excl. HFP)	(12) Healthy Families Revenue	(13) Total Revenue (Excl. HFP)	(14) Healthy Families Revenue	(15) Total Net Cost (Excl. HFP)	(16) Net Cost Healthy Families	(17) Total Net Cost (Excl. HFP)	(18) Net Cost Healthy Families	(19) Total MAA FFP
		INPATIENT		OUTPATIENT		INPATIENT		OUTPATIENT		Reimbursement
		(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(Col 4-11)	(Col 5-12)	(Col 9-13)	(Col 10-14)	(MH 1979, Ln 11-13)
00108	Telecare Corporation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,761,501	\$ 0	\$ 0
00113	Fred Finch Youth Center	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 69,309	\$ 0	\$ 0
00115	Seneca Center Day Residential	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 14,836	\$ 0	\$ 0
00130	Children's Hospital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,581,127	\$ 129,660	\$ 0
00131	Union of Pan Asian Communities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,524,366	\$ 0	\$ 0
00132	SD Center for Children	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,680,235	\$ 0	\$ 0
00133	University of California San Diego (Gil)	\$ 0	\$ 0	\$ 184	\$ 0	\$ 582,142	\$ 0	\$ 1,046,022	\$ 0	\$ 0
00136	New Alternatives, Inc.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,495,507	\$ 2,511	\$ 0
00137	Neighborhood House Assoc.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 586,971	\$ 0	\$ 0
00138	Mental Health Systems, Inc.	\$ 0	\$ 0	\$ 13,331	\$ 0	\$ 0	\$ 0	\$ 7,436,378	\$ 22,038	\$ 0
00141	San Ysidro Health Center	\$ 0	\$ 0	\$ 1,534	\$ 0	\$ 0	\$ 0	\$ 723,118	\$ 28,003	\$ 0
00142	Community Research Foundation	\$ 0	\$ 0	\$ 5,185	\$ 0	\$ 0	\$ 0	\$ 8,506,010	\$ 100,163	\$ 0
00259	Catholic Charities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,912	\$ 0	\$ 0
00427	Episcopal Community Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 244,664	\$ 0	\$ 0
00432	Paradise Valley Hospital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 802,692	\$ 0	\$ 0
00435	Adult Protective Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 533,338	\$ 0	\$ 0
00472	Devereux Foundation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 82,649	\$ 0	\$ 0
00484	North Valley Schools, Inc.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 19,501	\$ 0	\$ 0
00663	United Behavioral Health	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
00709	Aspen Community Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 458,455	\$ 0	\$ 0
00736	Vista Hill Foundation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,111,808	\$ 0	\$ 0
00793	Canyon Acres Children Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 106,412	\$ 0	\$ 0
00795	Psychiatric Emergency Response Team	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 237,426	\$ 1,016	\$ 0
00796	Family Health Center of SD (Logan)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 736,464	\$ 0	\$ 0
00830	North County Lifeline	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 486,749	\$ 0	\$ 0
00844	Palomar Family Counseling Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 717,091	\$ 0	\$ 0
00903	Casa De Amparo, Inc.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 335,522	\$ 0	\$ 0
00936	Children Youth and Family	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 110,720	\$ 1,800	\$ 0
00967	South Bay Community Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 678,551	\$ 0	\$ 0
00968	Social Advocates for Youth -SD	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 200,654	\$ 0	\$ 0
01013	YMCA of San Diego	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 286,803	\$ 0	\$ 0
01025	Walden Family Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 363,538	\$ 0	\$ 0
01026	Trinity Children & Family Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 132,989	\$ 0	\$ 0
01059	San Diego Unified School District	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 965,484	\$ 96	\$ 0
01201	Kids First Foundation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,306	\$ 62	\$ 0
00966	San Diego Youth and Community Ser	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 859,301	\$ 0	\$ 0
GRAND TOTAL		\$ 0	\$ 0	\$ 20,234	\$ 0	\$ 582,142	\$ 0	\$ 48,911,410	\$ 285,349	\$ 0

SAN DIEGO COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity	Legal Entity	(20) Neg. Rates Exceed Costs (Excl. HFP)	(21) Neg. Rates Exceed Costs Healthy Families	(22) Neg. Rates Exceed Costs (Excl. HFP)	(23) Neg. Rates Exceed Costs Healthy Families	(24) Total SD/MC Reimbursement (FFP)	(25) Healthy Families Reimbursement (FFP)	(26) Total Reimbursement (FFP)	(27) EPSDT Extrapolated (FFP)	(28) Net Reimbursement (FFP)	(29) FFP Contract Maximum	(30) Lower of FFP or Contract Maximum
Number		(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1979, Line 21)	(MH 1979, Ln. 27)	(Col. 24 + 25)	(EPSDT review Data Summary)	(Col. 26 - 27)		
		I N P A T I E N T		O U T P A T I E N T								
00108	Telecare Corporation	\$ 0	\$ 0	\$ 0	\$ 0	1,880,750	\$ 0	1,880,750	\$	1,880,750	\$ 4,935,067	1,880,750
00113	Fred Finch Youth Center	\$ 0	\$ 0	\$ 0	\$ 0	34,654	\$ 0	34,654	\$	34,654	\$ 167,933	34,654
00115	Seneca Center Day Residen	\$ 0	\$ 0	\$ 0	\$ 0	7,418	\$ 0	7,418	\$	7,418	\$ 123,818	7,418
00130	Children's Hospital	\$ 0	\$ 0	\$ 0	\$ 0	1,798,701	84,279	1,882,980	519	1,882,461	\$ 2,751,366	1,882,461
00131	Union of Pan Asian Commu	\$ 0	\$ 0	\$ 0	\$ 0	791,224	\$ 0	791,224	\$	791,224	\$ 949,495	791,224
00132	SD Center for Children	\$ 0	\$ 0	\$ 0	\$ 0	1,343,535	\$ 0	1,343,535	\$	1,343,535	\$ 1,804,747	1,343,535
00133	University of California San I	\$ 0	\$ 0	\$ 0	\$ 0	820,558	\$ 0	820,558	\$	820,558	\$ 3,170,701	820,558
00136	New Alternatives, Inc	\$ 0	\$ 0	\$ 0	\$ 0	4,747,754	1,632	4,749,386	128	4,749,258	\$ 5,847,946	4,749,258
00137	Neighborhood House Assoc.	\$ 0	\$ 0	\$ 0	\$ 0	293,485	\$ 0	293,485	\$	293,485	\$ 566,415	293,485
00138	Mental Health Systems, Inc	\$ 0	\$ 0	\$ 0	\$ 0	3,744,598	14,325	3,758,923	\$	3,758,923	\$ 5,025,113	3,758,923
00141	San Ysidro Health Center	\$ 0	\$ 0	\$ 0	\$ 0	395,726	18,201	413,927	\$	413,927	\$ 1,091,323	413,927
00142	Community Research Founc	\$ 0	\$ 0	\$ 0	\$ 0	4,271,006	65,106	4,336,112	92	4,336,020	\$ 8,412,591	4,336,020
00259	Catholic Charities	\$ 0	\$ 0	\$ 0	\$ 0	1,456	\$ 0	1,456	\$	1,456	\$ 10,506	1,456
00427	Episcopal Community Serv	\$ 0	\$ 0	\$ 0	\$ 0	145,880	\$ 0	145,880	\$	145,880	\$ 501,985	145,880
00432	Paradise Valley Hospital	\$ 0	\$ 0	\$ 0	\$ 0	401,346	\$ 0	401,346	\$	401,346	\$ 445,000	401,346
00435	Adult Protective Services	\$ 0	\$ 0	\$ 0	\$ 0	270,940	\$ 0	270,940	\$	270,940	\$ 415,888	270,940
00472	Devereux Foundation	\$ 0	\$ 0	\$ 0	\$ 0	41,541	\$ 0	41,541	\$	41,541	\$ 485,000	41,541
00484	North Valley Schools, Inc	\$ 0	\$ 0	\$ 0	\$ 0	9,751	\$ 0	9,751	\$	9,751	\$ 968,150	9,751
00663	United Behavioral Health	\$ 0	\$ 0	\$ 0	\$ 0	22,950	\$ 0	22,950	\$	22,950	\$ 0	22,950
00709	Aspen Community Services	\$ 0	\$ 0	\$ 0	\$ 0	229,955	\$ 0	229,955	\$	229,955	\$ 242,250	229,955
00736	Vista Hill Foundation	\$ 0	\$ 0	\$ 0	\$ 0	559,859	\$ 0	559,859	\$	559,859	\$ 648,500	559,859
00793	Canyon Acres Children Serv	\$ 0	\$ 0	\$ 0	\$ 0	53,206	\$ 0	53,206	\$	53,206	\$ 963,843	53,206
00795	Psychiatric Emergency Rest	\$ 0	\$ 0	\$ 0	\$ 0	118,930	660	119,591	\$	119,591	\$ 333,434	119,591
00796	Family Health Center of SD	\$ 0	\$ 0	\$ 0	\$ 0	369,689	\$ 0	369,689	\$	369,689	\$ 565,192	369,689
00830	North County Lifeline	\$ 0	\$ 0	\$ 0	\$ 0	246,240	\$ 0	246,240	\$	246,240	\$ 246,091	246,091
00844	Palomar Family Counseling	\$ 0	\$ 0	\$ 0	\$ 0	364,023	\$ 0	364,023	\$	364,023	\$ 333,379	333,379
00903	Casa De Amparo, Inc	\$ 0	\$ 0	\$ 0	\$ 0	167,761	\$ 0	167,761	\$	167,761	\$ 178,500	167,761
00936	Children Youth and Family	\$ 0	\$ 0	\$ 0	\$ 0	56,547	1,170	57,717	11,406	46,311	\$ 290,661	46,311
00967	South Bay Community Servi	\$ 0	\$ 0	\$ 0	\$ 0	341,055	\$ 0	341,055	\$	341,055	\$ 355,578	341,055
00968	Social Advocates for Youth	\$ 0	\$ 0	\$ 0	\$ 0	101,288	\$ 0	101,288	\$	101,288	\$ 138,033	101,288
01013	YMCA of San Diego	\$ 0	\$ 0	\$ 0	\$ 0	143,495	\$ 0	143,495	\$	143,495	\$ 150,000	143,495
01025	Walden Family Services	\$ 0	\$ 0	\$ 0	\$ 0	181,769	\$ 0	181,769	\$	181,769	\$ 225,000	181,769
01026	Trinity Childran & Family Ser	\$ 0	\$ 0	\$ 0	\$ 0	66,495	\$ 0	66,495	\$	66,495	\$ 94,438	66,495
01059	San Diego Unified School Di	\$ 0	\$ 0	\$ 0	\$ 0	483,448	62	483,511	\$	483,511	\$ 802,336	483,511
01201	Kids First Foundation	\$ 0	\$ 0	\$ 0	\$ 0	6,153	\$ 0	6,153	\$	6,153	\$ 11,485	6,153
00966	San Diego Youth and Comm	\$ 0	\$ 0	\$ 0	\$ 0	430,415	\$ 0	430,415	\$	430,415	\$ 491,400	430,415
GRAND TOTAL		\$ 0	\$ 0	\$ 0	\$ 0	24,943,602	185,435	25,129,037	12,144	25,116,893	\$ 43,743,164	25,086,100

SCHEDULE 4

**SAN DIEGO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2005**

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$ 71,310,245	\$ (470,544)	\$ 70,839,701
(2) Total SD/MC Claims	88,969,019	(109,917)	88,859,102
(3) Percent % (Line 1/Line 2)	80.15%	-0.43%	79.72%
(4) EPSDT Claims	56,289,850	(109,917)	56,179,933
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	45,116,315	(329,672)	44,786,643
(6) Cost Settled Baseline for EPSDT	7,184,000	0	7,184,000
(7) Net Cost Settlement Amount (Line 5 - Line 6)	37,932,315	(329,672)	37,602,643
(8) 50% of Cost Settlement Amount (Line 7 x 50%)	18,966,158	(164,836)	18,801,322
(8a) FY 2001-02 EPSDT Settlement	16,115,849	0	16,115,849
(8b) Annual Local Growth (L. 8 - 8a)	2,850,309	(164,836)	2,685,473
(9) County Match 10% of Local Growth (8b x 10%)	285,031	(16,484)	268,547
(10) Net Cost Settlement Amount (L. 8 - 9)	18,681,127	(148,352)	18,532,775
(11) SGF Distribution (Settled and Audited)	18,681,127	(44,319)	18,636,809
(12) SGF Due State	<u>\$ 0</u>	<u>\$ (104,034)</u>	<u>\$ (104,034)</u>
			(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2004-2005, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF distribution (See DMH letter dated August 30, 2004 sent to Local Mental Health Directors)

Note: This amount may include payments not yet made but scheduled to be released as soon as funding becomes available. It may also include payments made in error in FY 06, which will be reversed in FY 06 and rescheduled for payment when funding becomes available.

- (12) Amount owed back to the state cannot be more than was paid.

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	190	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	3	C	PAYMENTS TO CONTRACT PROVIDERS To adjust payments to contract providers to agree with County records. CMS Pub 15-1, Section 2304	\$ (120,523,259)	\$ (185,518)	\$ (120,708,777)
2	MH 1960	4	C	OTHER ADJUSTMENTS To adjust Fee for Service costs to agree with County records. CMS Pub 15-1, Section 2304	\$ (3,141,948)	\$ 447,942	\$ (2,694,006) *
3	MH 1960	4	C	OTHER ADJUSTMENTS To adjust Supplemental rate beds PO59925 costs to agree with County records. CMS Pub 15-1, Section 2304	** \$ (2,694,006)	\$ 390	\$ (2,693,616) *
4	MH 1960	4	C	OTHER ADJUSTMENTS To adjust Polinsky Indirect cost to agree with County records. CMS Pub 15-1, Section 2304	** \$ (2,693,616)	\$ (24,488)	\$ (2,718,104) *
5	MH 1960	4	C	OTHER ADJUSTMENTS To adjust Non-SD/MC costs Juvenile Forensics and other adjustments to agree with County records. CMS Pub 15-1, Section 2304	** \$ (2,718,104)	\$ (173,524)	\$ (2,891,628) *
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	190	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
6	MH 1960	4	C	OTHER ADJUSTMENTS To adjust Quality Assurance costs to agree with contract maximum per Telecare contract agreement. CMS Pub 15-1, Section 2304	** \$ (2,891,628)	\$ (22,999)	\$ (2,914,627)
7	MH 1960	12	C	ALLOWABLE COSTS FOR ALLOCATION To adjust expenses to reflect adjustment numbers 1 through 6.	\$ 73,177,318	\$ 41,803	\$ 73,219,121
8	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 8,923,913	\$ (8,923,913)	\$ 0 *
Info.	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	0	0	0 *
9	MH 1960	11	C	NON SD/MC ADMINISTRATION	3,449,788	\$ (3,449,788)	0 *
Info.	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	<u>\$ 12,373,701</u>		<u>\$ 12,373,701</u> *
				To eliminate the reported distribution of administrative costs. Costs will be redistributed after adjustments to administrative costs.			
10	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS To adjust administrative costs to reflect adjustment number 4.	** \$ 12,373,701	\$ (24,488)	\$ 12,349,213 *
11	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 12,349,213	\$ 122,164	\$ 12,471,377 *
12	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA) To reclassify facility costs to Administrative from Direct Services for proper cost finding method. CMS PUB. 15-1 SEC. 2304, 2300	\$ 55,838,422	\$ (122,164)	\$ 55,716,258 *
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended		
SAN DIEGO COUNTY MH				00037	190	June 30, 2005		
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Form/ Sch.	Line	Col.					
				<u>ADJUSTMENTS TO REPORTED COSTS</u>				
13	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$	12,471,377	\$ (264,079)	\$ 12,207,298 *
14	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	** \$	55,716,258	\$ 264,079	\$ 55,980,337 *
				To reclassify Administrative Costs to MAA Program to agree with the County's record and proper cost finding method.				
				CMS PUB. 15-1 SEC. 2304, 2300				
15	MH 1960	9	C	SD/MC ADMINISTRATION	** \$	0	\$ 7,540,487	\$ 7,540,487
16	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	**	0	50,286	50,286
17	MH 1960	11	C	NON SD/MC ADMINISTRATION	**	0	4,616,525	4,616,525
Info	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$	<u>12,207,298</u>		<u>12,207,298</u>
				To reallocate total administrative costs to Medi-Cal and non Medi-Cal based on unduplicated percentage of Medi-Cal recipients in the population.				
18	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	\$	633,876	\$ (633,876)	\$ 0 *
19	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW		3,460,501	(3,460,501)	0 *
20	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW		606,610	(606,610)	0 *
Info	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	\$	<u>4,700,987</u>		<u>4,700,987</u>
				To eliminate the reported distribution of utilization review costs. Costs will be redistributed after adjustment to utilization review costs.				
21	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** \$	4,700,987	(22,999)	\$ 4,677,988 *
				To adjust Utilization Review costs to reflect adjustment number 6.				
				* Balance carried forward to subsequent adjustment.				
				** Balance brought forward from prior adjustment.				

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	190	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
22	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	** \$ 0	\$ 633,874	\$ 633,874
23	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	** 0	2,507,188	2,507,188
24	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	** 0	1,536,926	1,536,926
Info	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** \$ <u>4,677,988</u>		\$ <u>4,677,988</u>
				To reallocate total utilization review costs to Medi-Cal and non-Medi-Cal based on unduplicated percentage of Medi-Cal population.			
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
25	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	** \$ 55,980,337	\$ 89,290	\$ 56,069,627
				To adjust Mode costs to reflect adjustment number 1 through 3 and 5.			
26	MH 1964	4	A	DAY SERVICES (MODE 10)	\$ 2,205,310	\$ 6,537,844	\$ 8,743,154
27	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 Program 1)	\$ <u>30,594,940</u>	\$ <u>(6,900,969)</u>	\$ <u>23,693,971</u> *
Info	TOTAL			TOTAL	\$ <u>32,800,250</u>	\$ <u>(363,125)</u>	\$ <u>32,437,125</u>
				To distribute audited Direct Services costs (Medi-Cal Modes) to Other 24 Hour Services, Day Services and Outpatient Services using the Relative Value method based on Publish charges.			
28	MH 1964	5	A	OUTPATIENT SERVICES	** \$ 23,693,971	\$ 9,907,309	\$ 33,601,280
				To include program II costs to agree with the County's record.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	190	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
29	MH 1964	3	A	HOSPITAL INPATIENT SERVICES (MODE 5-SFC 10-19)	\$ 7,452,863	\$ (119,386)	\$ 7,333,477
30	MH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 5-ALL OTHER)	3,684,266	(40)	3,684,226
31	MH 1964	4	A	DAY SERVICES (MODE 10)	2,205,310	6,537,844	8,743,154
32	MH 1964	5	A	OUTPATIENT SERVICE (MODE 15)	40,054,306	(6,453,026)	33,601,280
33	MH 1964	6	A	OUTREACH SERVICE (MODE 45)	338,514	(4,211)	334,303
34	MH 1964	7	A	MEDI-CAL ADMINISTRATIVE ACTIVITIES (MODE 55)	1,340,301	269,635	1,609,936
35	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	762,861	390	763,251
36	TOTAL	9	A	MODE COSTS (DIRECT SERVICES AND MAA)	\$ 55,838,421	\$ 231,206	\$ 56,069,627
				To reflect the distribution of adjustments numbers 25 through 28.			
				<u>MODE SF</u>			
37	MH1966	3	B	FFS 15-01	\$ 7,780	\$ (7,780)	\$ 0
38	MH1966	3	C	FFS 15-10	5,296,489	(5,296,489)	0
39	MH1966	3	D	FFS 15-60	4,154,116	(4,154,116)	0
40	MH1966	3	E	FFS 15-70	981	(981)	0
Info.				TOTAL	\$ 9,459,366		\$ 9,459,366 *
				To eliminate the reported Fee For Services (FFS) costs as these costs were not broken down by each discipline. Costs will be redistributed after adjustments to FFS costs by each discipline to agree with the County records.			
41	MH1966	3	A	TOTAL	** \$ 9,459,366	\$ 447,943	\$ 9,907,309 *
				To adjust Program II costs to reflect adjustment number 2.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	190	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
				<u>MODE SF</u>			
42	MH1966	3	B	FFS PSYCHI 15-01	\$ 0	\$ 2,309	\$ 2,309
43	MH1966	3	C	FFS PSYCHI 15-10	0	508,486	508,486
44	MH1966	3	D	FFS PSYCHI 15-60	0	3,510,200	3,510,200
45	MH1966	3	E	FFS PSYCHI 15-70	0	2,023	2,023
46	MH1966	3	F	FFS PSYCHO 15-02	0	5,242	5,242
47	MH1966	3	G	FFS PSYCHO 15-12	0	4,156,884	4,156,884
48	MH1966	3	H	FFS PSYCHO 15-62	0	1,169	1,169
49	MH1966	3	I	FFS LCSW 15-03	0	4,429	4,429
50	MH1966	3	J	FFS LCSW 15-13	0	601,833	601,833
51	MH1966	3	K	FFS MFCC 15-04	0	911	911
52	MH1966	3	L	FFS MFCC 15-14	0	1,110,227	1,110,227
53	MH1966	3	M	FFS MIXED 15-11	0	782	782
54	MH1966	3	N	FFS MIXED 15-61	0	2,815	2,815
Info.				TOTAL	** \$ 9,907,309	\$ 9,907,309	\$ 9,907,309
				To reallocate Manage care consolidation outpatient costs under program II to each discipline provider and service function code to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	190	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
				<u>MODE SF</u>			
55	MH1966	4	B	FFS PSYCHI 15-01	\$ 0	\$ 1.47	\$ 1.47
56	MH1966	4	C	FFS PSYCHI 15-10	0	1.47	1.47
57	MH1966	4	D	FFS PSYCHI 15-60	0	1.47	1.47
58	MH1966	4	E	FFS PSYCHI 15-70	0	1.47	1.47
59	MH1966	4	F	FFS PSYCHO 15-02	0	1.17	1.17
60	MH1966	4	G	FFS PSYCHO 15-12	0	1.17	1.17
61	MH1966	4	H	FFS PSYCHO 15-62	0	1.17	1.17
62	MH1966	4	I	FFS LCSW 15-03	0	1.05	1.05
63	MH1966	4	J	FFS LCSW 15-13	0	1.05	1.05
64	MH1966	4	K	FFS MFCC 15-04	0	1.08	1.08
65	MH1966	4	L	FFS MFCC 15-14	0	1.08	1.08
66	MH1966	4	M	FFS MIXED 15-11	0	0.49	0.49
67	MH1966	4	N	FFS MIXED 15-61	0	0.49	0.49
				To adjust the cost per unit of the Program II expenditures to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
68	MH 1966	2	B	TOTAL UNITS - MODE 10-20	4,847	111,481	116,328
				To adjust total units to reflect billed hours.			
				CMS PUB. 15-1 SEC. 2304			
69	MH 1966	2	C	TOTAL UNITS - Mode 15-10	2,211,448	17,592	2,229,040
70	MH 1966	2	D	TOTAL UNITS - Mode 15-60	2,094,018	15,880	2,109,898
71	MH 1966	2	E	TOTAL UNITS - Mode 15-70	660,169	(169,852)	490,317
				To adjust total units to agree with County records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	190	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
72	MH 1966	2	B	TOTAL UNITS - Mode 55, Service Function Code 01	168,976	(34,479)	134,497
73	MH 1966	2	C	TOTAL UNITS - Mode 55, Service Function Code 04	7,260	0	7,260
74	MH 1966	2	D	TOTAL UNITS - Mode 55, Service Function Code 07	57,545	(3,479)	54,066
75	MH 1966	2	E	TOTAL UNITS - Mode 55, Service Function Code 09	3,640	0	3,640
76	MH 1966	2	F	TOTAL UNITS - Mode 55, Service Function Code 11	68,837	(4,638)	64,199
77	MH 1966	2	G	TOTAL UNITS - Mode 55, Service Function Code 14	125,230	(8,117)	117,113
78	MH 1966	2	H	TOTAL UNITS - Mode 55, Service Function Code 17	471,420	(28,990)	442,430
79	MH 1966	2	I	TOTAL UNITS - Mode 55, Service Function Code 21	426,926	(267,817)	159,109
80	MH 1966	2	J	TOTAL UNITS - Mode 55, Service Function Code 24	328,697	(19,713)	308,984
81	MH 1966	2	K	TOTAL UNITS - Mode 55, Service Function Code 27	17,440	(1,160)	16,280
82	MH 1966	2	L	TOTAL UNITS - Mode 55, Service Function Code 31	110,960	(6,958)	104,002
83	MH 1966	2	M	TOTAL UNITS - Mode 55, Service Function Code 35	100,238	(5,798)	94,440
Info.				TOTAL	<u>1,887,169</u>	<u>(381,149)</u>	<u>1,506,020</u>
				To adjust MAA total units to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
84	MH 1966A	2	B	TOTAL UNITS-MODE 15-01 FFS	9,135	(9,135)	0 *
85	MH 1966A	2	C	TOTAL UNITS-MODE 15-10 FFS	4,817,030	(4,817,030)	0 *
86	MH 1966A	2	D	TOTAL UNITS-MODE 15-60 FFS	2,044,011	(2,044,011)	0 *
87	MH 1966A	2	E	TOTAL UNITS-MODE 15-70 FFS	600	(600)	0 *
Info.				TOTAL	<u>6,870,776</u>		<u>6,870,776</u> *
				To eliminate the reported Program II units as these units were not broken down by each provider discipline. Units will be redistributed after adjustment to Program II units by each discipline to agree with the County records.			
				CMS PUB. 15-1 SEC. 2304			
88	MH 1966A	2		TOTAL FFS	6,870,776	1,047,572	7,918,348 *
				To adjust program II units to agree with County records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	190	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
				<u>MODE SF</u>			
89	MH1966	2	B	FFS PSYCHI 15-01	0	1,575	1,575
90	MH1966	2	C	FFS PSYCHI 15-10	0	346,905	346,905
91	MH1966	2	D	FFS PSYCHI 15-60	0	2,394,768	2,394,768
92	MH1966	2	E	FFS PSYCHI 15-70	0	1,380	1,380
93	MH1966	2	F	FFS PSYCHO 15-02	0	4,485	4,485
94	MH1966	2	G	FFS PSYCHO 15-12	0	3,556,815	3,556,815
95	MH1966	2	H	FFS PSYCHO 15-62	0	1,000	1,000
96	MH1966	2	I	FFS LCSW 15-03	0	4,230	4,230
97	MH1966	2	J	FFS LCSW 15-13	0	574,770	574,770
98	MH1966	2	K	FFS MFCC 15-04	0	840	840
99	MH1966	2	L	FFS MFCC 15-14	0	1,024,220	1,024,220
100	MH1966	2	M	FFS MIXED 15-11	0	1,600	1,600
101	MH1966	2	N	FFS MIXED 15-61	0	5,760	5,760
				TOTAL	** 7,918,348		7,918,348
				To reallocate Program II units to each provider discipline and service function code to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>			
102	MH 1966A	8	TOTAL	TOTAL MEDI-CAL UNITS 50%	2,049,004	903,204	2,952,208
103	MH 1966A	9	TOTAL	TOTAL MEDI/MEDI UNITS 50%	0	1,860	1,860
104	MH 1966A	8 + 9	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50%	2,049,004	905,064	2,954,068 *
105	MH 1966A	8A	TOTAL	TOTAL MEDI-CAL UNITS 50%	8,321,065	(41,228)	8,279,837
106	MH 1966A	9A	TOTAL	TOTAL MEDI/MEDI UNITS 50%	0	3,150	3,150
107	MH 1966A	8A + 9A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50%	8,321,065	(38,078)	8,282,987 *
				To adjust Short-Doyle MediCal and MediCare Crossover units of service/time for the County Operated facilities to agree with the State DMH Approved Claims Report dated March 13, 2009 (Excluding disallowed claims <24,818>). The auditor submitted work paper to County and Contract Provider which shows the detail of the above adjustments.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SAN DIEGO COUNTY MH				Provider Number 00037	No. of Adj. 190	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>			
108	MH 1966A	8	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50% **	2,954,068	(40)	2,954,028 *
109	MH 1966A	8A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50% **	8,282,987	(1,845)	8,281,142 *
Info.			TOTAL	TOTAL **	<u>11,237,055</u>	<u>(1,885)</u>	<u>11,235,170</u> *
				To adjust the State DMH Approved claims report dated March 13, 2009 to include additional EPSDT disallowed claims to agree with County records.			
Info.	MH 1966A	8	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50% **	2,954,028	0	2,954,028 *
110	MH 1966A	8A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50% **	8,281,142	(346)	8,280,796 *
Info.			TOTAL	TOTAL **	<u>11,235,170</u>	<u>(346)</u>	<u>11,234,824</u> *
				To adjust the State DMH Approved Claims Report dated March 13, 2009 to incorporate the unit disallowances that was conducted by the County QA/UR review committee			
111	MH 1966A	8	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50% **	2,954,028	(8,264)	2,945,764 *
112	MH 1966A	8A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50% **	8,280,796	(40,551)	8,240,245 *
Info.			TOTAL	TOTAL **	<u>11,234,824</u>	<u>(48,815)</u>	<u>11,186,009</u> *
				To adjust final State DMH Approved Claims report to agree with County records.			
113	MH 1966A	8	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50% **	2,945,764	(1,852)	2,943,912 *
114	MH 1966A	8A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50% **	8,240,245	(369)	8,239,876 *
Info.			TOTAL	TOTAL **	<u>11,186,009</u>	<u>(2,221)</u>	<u>11,183,788</u> *
				To adjust County records SD/MC units of service/time to include additional EPSDT disallowed claims to agree with State DMH report. The auditor submitted work paper to the County which shows the details of the above adjustment.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	190	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>			
115	MH 1966A	8	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50%	** 2,943,912	(1,583)	2,942,329 *
116	MH 1966A	8A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50%	** 8,239,876	(3,248)	8,236,628 *
Info.			TOTAL	TOTAL	** 11,183,788	(4,831)	11,178,957 *
				To adjust the County's records (PSP 356) to incorporate the unit disallowances that was conducted by the County QA/UR review committee.			
117	MH 1966A	8	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50%	** 2,942,329	(5,880)	2,936,449 *
118	MH 1966A	8A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50%	** 8,236,628	(8,901)	8,227,727 *
Info.			TOTAL	TOTAL	** 11,178,957	(14,781)	11,164,176 *
				To adjust the SD/MC units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC. The auditor submitted work papers to the County and Contract Provider which shows the details of the above adjustment.			
119	MH 1966A	8	TOTAL	TOTAL MEDI-CAL UNITS 50%	** 2,936,449	(710)	2,935,739
120	MH 1966A	8A	TOTAL	TOTAL MEDI-CAL UNITS 50%	** 8,227,727	(2,729)	8,224,998
Info.			TOTAL	TOTAL	** 11,164,176	(3,439)	11,160,737
				To identify Medi/Medi units for settlement purposes.			
121	MH 1966A	10	TOTAL	TOTAL CHILDREN ENHANCE UNITS 07/01/04-09/30/04	0	10,480	10,480 *
122	MH 1966A	10A	TOTAL	TOTAL CHILDREN ENHANCE UNITS 10/01/04-06/30/05	0	46,272	46,272 *
				To adjust Children Enhance units to agree with the State Department of Mental Health Summary of Approved claims.			
123	MH 1966A	10	TOTAL	TOTAL CHILDREN ENHANCE UNITS 07/01/04-09/30/04	** 10,480	(851)	9,629 *
124	MH 1966A	10A	TOTAL	TOTAL CHILDREN ENHANCE UNITS 10/01/04-06/30/05	** 46,272	1,080	47,352 *
				To adjust the Enhance units to agree with the Enhance units per the County's records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	190	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>			
Info. 125	MH 1966A	10	TOTAL	TOTAL CHILDREN ENHANCE UNITS 07/01/04-09/30/04 **	9,629	0	9,629 *
	MH 1966A	10A	TOTAL	TOTAL CHILDREN ENHANCE UNITS 10/01/04-06/30/05 **	47,352	(901)	46,451 *
				To adjust the County records to incorporate the result of the EPSDT audit findings per DMH approved claims report dated March 13, 2009.			
126	MH 1966A	10	TOTAL	TOTAL CHILDREN ENHANCE UNITS 07/01/04-09/30/04 **	9,629	(299)	9,330
	MH 1966A	10A	TOTAL	TOTAL CHILDREN ENHANCE UNITS 10/01/04-06/30/05 **	46,451	(840)	45,611
				To adjust the Enhance units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC. The auditor submitted work papers to the County and Contract Provider which shows the details of the above adjustment.			
128	MH 1966A	10	TOTAL	TOTAL REFUGEE ENHANCE UNITS 07/01/04-09/30/04	0	25	25 *
	MH 1966A	10A	TOTAL	TOTAL REFUGEE ENHANCE UNITS 10/01/04-06/30/05	0	606	606 *
				To adjust Refugee Enhance units to agree with the State Department of Mental Health Summary of Approved Claims report.			
Info. 130	MH 1966A	10	TOTAL	TOTAL REFUGEE ENHANCE UNITS 07/01/04-09/30/04 **	25	0	25 *
	MH 1966A	10A	TOTAL	TOTAL REFUGEE ENHANCE UNITS 10/01/04-06/30/05 **	606	(76)	530 *
				To adjust Refugee Enhanced units to agree with County records.			
Info. 131	MH 1966A	10	TOTAL	TOTAL REFUGEE ENHANCE UNITS 07/01/04-09/30/04 **	25	0	25
	MH 1966A	10A	TOTAL	TOTAL REFUGEE ENHANCE UNITS 10/01/04-06/30/05 **	530	(65)	465
				To adjust the Refugee Enhance units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC.			
132	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILY UNITS 07/01/04-09/30/04	0	12,484	12,484 *
	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILY UNITS 10/01/04-06/30/05	0	45,045	45,045 *
				To adjust Healthy Family units to agree with the State Department of Mental Health Summary of Approved claims.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number		No. of Adj.		Fiscal Period Ended			
SAN DIEGO COUNTY MH				00037		190		June 30, 2005			
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS		As Reported		Increase (Decrease)		As Adjusted	
Adj. No.	Form/ Sch.	Line	Col.								
<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>											
134	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILY UNITS	07/01/04-09/30/04	**	12,484	(324)	12,160	*	
135	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILY UNITS	10/01/04-06/30/05	**	45,045	(3,431)	41,614	*	
To adjust the Healthy Family units to agree with the Healthy Family units per the County's records.											
136	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILY UNITS	07/01/04-09/30/04	**	12,160	(360)	11,800		
137	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILY UNITS	10/01/04-06/30/05	**	41,614	(50)	41,564		
To adjust the County records to incorporate the result of the EPSDT audit findings per DMH approved claims report dated March 13, 2009.											
<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u>											
138	MH 1966A	8	TOTAL	TOTAL MEDI-CAL UNITS	50%		4,888,818	(22,518)	4,866,300		
139	MH 1966A	9	TOTAL	TOTAL MEDI/MEDI UNITS	50%		203	32	235		
140	MH 1966A	8 + 9	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	50%		<u>4,889,021</u>	<u>(22,486)</u>	<u>4,866,535</u>	*	
141	MH 1966A	8A	TOTAL	TOTAL MEDI-CAL UNITS	50%		16,122,234	(161,787)	15,960,447		
142	MH 1966A	9A	TOTAL	TOTAL MEDI/MEDI UNITS	50%		870	1,645	2,515		
143	MH 1966A	8A + 9A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	50%		<u>16,123,104</u>	<u>(160,142)</u>	<u>15,962,962</u>	*	
To adjust Short-Doyle MediCal and MediCare Crossover units of service/time for the Contract Provider Operated facilities to agree with the State DMH Approved Claims Report dated March 13, 2009 (Excluding disallowed claims <24,818>). The auditor submitted work paper to County and Contract Provider which shows the detail of the above adjustments.											
144	MH 1966A	8	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	50%	**	4,866,535	(298)	4,866,237	*	
145	MH 1966A	8A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	50%	**	15,962,962	(4,894)	15,958,068	*	
Info.			TOTAL	TOTAL		**	<u>20,829,497</u>	<u>(5,192)</u>	<u>20,824,305</u>	*	
To adjust the State DMH Approved claims report dated March 13, 2009 to include additional EPSDT disallowed claims to agree with County records.											
* Balance carried forward to subsequent adjustment.											
** Balance brought forward from prior adjustment.											

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00034	190	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u>			
146	MH 1966A	8	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50% **	4,866,237	(886)	4,865,351 *
147	MH 1966A	8A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50% **	15,958,068	(939)	15,957,129 *
Info.			TOTAL	TOTAL **	<u>20,824,305</u>	<u>(1,825)</u>	<u>20,822,480 *</u>
				To adjust the State DMH Approved Claims Report dated March 13, 2009 to incorporate the unit disallowances that was conducted by the County QA/UR review committee.			
148	MH 1966A	8	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50% **	4,865,351	(29,497)	4,835,854 *
149	MH 1966A	8A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50% **	15,957,129	(81,446)	15,875,683 *
Info.			TOTAL	TOTAL **	<u>20,822,480</u>	<u>(110,943)</u>	<u>20,711,537 *</u>
				To adjust final State DMH Approved Claims report to agree with County records.			
150	MH 1966A	8	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50% **	4,835,854	(42,578)	4,793,276 *
151	MH 1966A	8A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50% **	15,875,683	(47,900)	15,827,783 *
Info.			TOTAL	TOTAL **	<u>20,711,537</u>	<u>(90,478)</u>	<u>20,621,059 *</u>
				To adjust County records SD/MC units of service/time to include additional EPSDT disallowed claims to agree with State DMH report. The auditor submitted work paper to the County which shows the details of the above adjustment.			
152	MH 1966A	8	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50% **	4,793,276	(1,578)	4,791,698 *
153	MH 1966A	8A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50% **	15,827,783	(1,894)	15,825,889 *
Info.			TOTAL	TOTAL **	<u>20,621,059</u>	<u>(3,472)</u>	<u>20,617,587 *</u>
				To adjust the County's records (PSP 356) to incorporate the unit disallowances that was conducted by the County QA/UR review committee.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00034	190	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u>			
154	MH 1966A	8	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50%	** 4,791,698	153	4,791,851 *
155	MH 1966A	8A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50%	** 15,825,889	(1,506)	15,824,383 *
Info.			TOTAL	TOTAL	** 20,617,587	(1,353)	20,616,234 *
				To adjust the SD/MC units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC. The auditor submitted work papers to the County and Contract Provider which			
156	MH 1966A	8	TOTAL	TOTAL MEDI-CAL UNITS 50%	** 4,791,851	(558)	4,791,293
157	MH 1966A	8A	TOTAL	TOTAL MEDI-CAL UNITS 50%	** 15,824,383	(3,459)	15,820,924
Info.			TOTAL	TOTAL	** 20,616,234	(4,017)	20,612,217
				To identify Medi/Medi units for settlement purposes.			
158	MH 1966A	10	TOTAL	TOTAL CHILDREN ENHANCE UNITS 07/01/04-09/30/04	0	44,027	44,027 *
159	MH 1966A	10A	TOTAL	TOTAL CHILDREN ENHANCE UNITS 10/01/04-06/30/05	0	169,847	169,847 *
				To adjust Enhance units to agree with the State Department of Mental Health Summary of Approved claims.			
160	MH 1966A	10	TOTAL	TOTAL CHILDREN ENHANCE UNITS 07/01/04-09/30/04	** 44,027	970	44,997 *
161	MH 1966A	10A	TOTAL	TOTAL CHILDREN ENHANCE UNITS 10/01/04-06/30/05	** 169,847	(9,497)	160,350 *
				To adjust Children Enhanced units to agree with the County's records.			
162	MH 1966A	10	TOTAL	TOTAL CHILDREN ENHANCE UNITS 07/01/04-09/30/04	** 44,997	(2,298)	42,699
163	MH 1966A	10A	TOTAL	TOTAL CHILDREN ENHANCE UNITS 10/01/04-06/30/05	** 160,350	(5,882)	154,468
				To adjust the Enhance units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00034	190	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u>			
164	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS 07/01/04-09/30/04	0	30,494	30,494 *
165	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS 10/01/04-06/30/05	0	120,346	120,346 *
				To adjust Healthy Families units to agree with the State Department of Mental Health Summary of Approved Claims report.			
166	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS 07/01/04-09/30/04 **	30,494	(2,394)	28,100 *
167	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS 10/01/04-06/30/05 **	120,346	(12,828)	107,518 *
				To adjust Healthy Families units to agree with Provider's records.			
168	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS 07/01/04-09/30/04 **	28,100	0	28,100
169	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS 10/01/04-06/30/05 **	107,518	(908)	106,610
				To adjust the Healthy Families units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC.			
				<u>ADJUSTMENTS TO REPORTED PATIENT AND OTHER PAYOR REVENUES-COUNTY</u>			
170	MH 1968	28	K	PATIENT AND OTHER PAYOR REVENUES 07/01/04-09/30/04	\$ 0	\$ 1,316	\$ 1,316
171	MH 1968	28A	K	PATIENT AND OTHER PAYOR REVENUES 10/01/04-06/30/05	\$ 0	\$ 2,958	\$ 2,958
				To adjust outpatient and other payor revenues to agree with County records.			
				Welfare & Institution Code, Sec. 5721, CMS Pub. 15-1, Sec. 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SAN DIEGO COUNTY MH				Provider Number 00037	No. of Adj. 190	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SHORT-DOYLE /MEDI-CAL SETTLEMENT</u>			
172	MH 1979	2	C	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB - OUTPATIENT To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers costs and SD/MC units of service/time.	\$ 49,497,513	\$ (565,869)	\$ 48,931,644
173	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 18,002,414	\$ (796,044)	\$ 17,206,370 *
174	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT (FFP) - COUNTY To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units of service/time for the County (legal entity 37)	0	125,462	125,462
175	Sch. 2a	55		TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY To adjust the County (legal entity 37) SD/MC Reimbursement (FFP) to incorporate the result of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.	** \$ 17,206,370	\$ (42,814)	\$ 17,163,556
176	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	\$ 25,388,012	\$ (475,204)	\$ 24,912,808 *
177 Info.	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported units of service/time for Contract Providers	0	185,435	185,435
178	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS To adjust the Contract Provider SD/MC Reimbursement (FFP) to incorporate the result of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.	** \$ 24,912,808	\$ (12,144)	\$ 24,900,664
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	190	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<u>ADJUSTMENT TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
179	Sch. 4	1	3	SD/MC ACTUALS To adjust SD/MC actuals as a result of adjustments to tal computable Medical Costs as reflected in the MH 1979 forms for both the County Program and its contract providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only.	\$ 71,310,245	\$ (470,544)	\$ 70,839,701
180	Sch. 4	2	3	TOTAL SD/MC CLAIMS	\$ 88,969,019	\$ (324,910)	\$ 88,644,109 *
181	Sch. 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from July 1, 2004 through June 30, 2005. This represent the original recoupment.	\$ 56,289,850	\$ (324,910)	\$ 55,964,940 *
182	Sch. 4	2	3	TOTAL SD/MC CLAIMS	** \$ 88,644,109	\$ 324,910	\$ 88,969,019 *
183	Sch. 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to reverse the original recoupment included in adjustments 180 and 181 above. The revised findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustments 184 and 185 below.	** \$ 55,964,940	\$ 324,910	\$ 56,289,850 *
184	Sch. 4	2	3	TOTAL SD/MC CLAIMS	** \$ 88,969,019	\$ (109,917)	\$ 88,859,102
185	Sch. 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to include the results of the Department's revised audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from July 1, 2004 through June 30, 2005. This represents the revised recoupment.	** \$ 56,289,850	\$ (109,917)	\$ 56,179,933
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	190	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENT TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
186	Sch. 4	10	3	NET COST SETTLEMENT AMOUNT To adjust net cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medical), total SD/MC claims and EPSDT claims.	\$ 18,681,127	\$ (148,352)	\$ 18,532,775
187	Sch. 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from July 1, 2004 through June 30, 2005. This represents the SGF original recoupment.	\$ 18,681,127	\$ (131,004)	\$ 18,550,123 *
188	Sch. 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to reserve the original SGF recoupment included in adjustment 187 above. The revised findings affecting "State General Fund Distribution" will be taken in adjustment 189 below.	** \$ 18,550,123	\$ 131,004	\$ 18,681,127 *
189	Sch. 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust the State General Fund Distribution to reflect the results of the revised EPSDT findings included in the final report dated March 3, 2008	** \$ 18,681,127	\$ (44,319)	\$ 18,636,809 *
190	Sch. 4	12	3	STATE GENERAL FUND DISTRIBUTION To adjust the audited State General Fund due to State to agree with adjustments 195 and 198 as follows: <div style="margin-left: 40px;"> (Adj. 186) \$ (148,352) (Adj. 189) 44,319 Amount Due State \$ <u>(104,034)</u> </div>	** \$ 18,636,809	\$ (104,034)	\$ 18,532,775
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

SAN DIEGO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FISCAL PERIOD ENDED JUNE 30 2005

FINDING 1 – RECLASSIFICATION OF MAA COSTS

MAA Total Costs

The MAA plan identified that the county is eligible to provide Medi-cal Administrative Activities, Service Function 01-03 (Medi-Cal Outreach), Service Function 04-06 (Medi-Cal Eligibility Intake), Service Function 09 (MAA Coordination and Claims Administration), Service Function 11-13 (Referral in Crisis Situations For Non-Open Cases), Service Function 21-23 & 31-34 (Case Management of Non-Open Cases), and Service Function 24-26 & 35 – 29 (Program Planning and Policy Development).

County also submitted MAA Quarterly Claims as follows:

1st Quarter:	\$ 368,516
2nd Quarter:	\$ 331,155
3rd Quarter:	\$ 371,777
4th Quarter:	\$ 208,188
Total Quarterly Claims:	<u>\$1,279,636</u>

The MAA quarterly claims total of \$1,279,636 did not tie to the amount reported on the County's settled cost report submitted to the State. The settled MAA cost of \$1,340,301 was reported on the Short-Doyle/Medi-Cal cost report. The difference is additional cost of \$39,335. The County claimed that the difference was due to an estimated MAA service rate used in calculating the quarterly MAA claims which was later adjusted to reflect "actual cost."

MAA Salaries and Benefits

The salaries and benefits costs of MAA were from the report called AF190006 Employee detail report. The report generated the salaries and benefits cost and MAA hours for each employee in various MAA clinics sites. However, County's working paper did not support the MAA cost as shown on the settled cost report.

The County's working paper is a summary County's report named AF 190006 with total \$1,233,108 MAA salaries and benefits. Subsequent to the exit conference, the County claimed the salaries and benefits report furnished during the audit is not correct. Thus, a revised report showed \$1,237,187 total salaries and benefits was furnished and tested.

The Department tested and relied on the revised County working paper as we were able to trace the amounts to the requested employees' time sheets total work hours and salaries & benefits under the MAA program. In comparing the revised County working paper against MAA time sheets, there is a difference of

SAN DIEGO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FISCAL PERIOD ENDED JUNE 30 2005

FINDING 1 continued ...

<\$77,833>. County also claimed and identified certain employees should not be included in the MAA program and resulted in an adjustment of <\$103,114> based on the cost percentage in each MAA service function code.

The employee time sheets were used as the basis to determine the audited MAA salaries and benefits. The MAA hours from various MAA clinics were calculated for each employee. Each employee's total salaries and benefits costs divided by the total work hours for each employee determined the rate for each work hour. The employee's hourly rate multiplied by MAA hours was the basis to determine the audited MAA total salaries and benefits cost. After review of the revised report, it was determined that the audited MAA total salaries and benefits is revised to \$1,159,394.

MAA Operating Cost

The County did not include any operating cost to the MAA program. County submitted a working paper and allowed the County to recalculate the Operating Cost using "accumulated costs" as the basis. The Operating cost the County identified is \$186,503. This amount was accepted as reported and will be added as additional costs to the MAA program.

MAA Administrative Cost

County's working paper identified MAA Administrative Cost of \$785,857. However, this amount was not included in the County's cost report.

Subsequent to the exit conference, county resubmitted new documents supporting the calculation of revised MAA administrative costs. MAA administrative costs were recalculated using "accumulated cost" basis. With this calculation is MAA administrative cost in an amount of \$264,079 and will be added to the MAA program for total audited MAA cost of \$1,609,936.

MAA Total Units

County submitted a report called PSP 354 that showed total MAA units. This unit report showed columns for mode of Service, service function codes, and number of minutes. The total number of minutes on this report tied to the settled cost report.

SAN DIEGO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FISCAL PERIOD ENDED JUNE 30 2005

FINDING 1 continued ...

Test

The Department tested total reported MAA units of 1,887,169 using the MAA time sheets of clinics selected on a sample basis. The County report (AF 190006) was used to determine total worked hours for each employee who worked under the MAA program. The actual MAA time sheets were used to determine the actual MAA hours by service function codes and determined audited MAA units of 1,506,019.

There's a variance between the reported MAA units and the actual MAA units of (381,150). An adjustment was made to reflect the variance.

AUDIT AUTHORITY

- Center for Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2304,
- Cost and Financial Reporting System (CFRS) Fiscal Year 2004/05
- California Code of Regulations (CCR), Title 9, Division 1, Section 640 and 642

RECOMMENDATION

We recommend that the County follow instructions per the DMH Letter No. 04-10, Cost Report Policy dated October 19, 2004. Under Section I J, when reporting the MAA program costs. This section states, in part:

"Costs for MAA activities must be actual cost and therefore must be directly allocated."

In addition, under the cost report instruction, MAA costs reported in the cost report must be based on actual staff time captured at the service function level. The County must ensure that all records utilized in the preparation of the Short-Doyle Medi-Cal cost report must be properly kept and readily available for review. Supporting documentation must be properly labeled and have an audit trail. Accounting records and supporting documents must be retained for four years after the closing of the fiscal year or until such time as the audit has been settled for the fiscal year.

In addition, internal procedures in record keeping must be implemented to ensure that all supporting documentation are properly filed and kept. This will facilitate the completion of the audit in a timely manner.

SAN DIEGO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FISCAL PERIOD ENDED JUNE 30 2005

FINDING 1 continued ...

AUDITEE'S RESPONSE

The County of San Diego concurs with the findings.

FINDING 2 – PHASE II CONSOLIDATION UNITS AND COSTS

Our examination disclosed that the County did not report Phase II Manage Care Consolidation units and costs by discipline. Rather, the County aggregated all the disciplines and reported them separately by service functions.

The State DMH letter dated December 28, 1998 requires the County to separately identify and disclose payments, total units, and SD/MC units related to the Phase II Manage Care Consolidation, by discipline or provider number.

We have identified the following disciplines: Psychiatrist, Psychologist, Licensed Social Worker (LCSW), Marriage Family Child Counselor (MFCC), and Mixed Specialty and corrected the appropriate cost per unit applicable to each discipline.

The County submitted total units report (PSP 354). However, this report did not have a breakdown of the various disciplines: Psychiatrist, Psychologist, Licensed Social Worker (LCSW), Marriage Family Child Counselor (MFCC), and Mixed Specialty. County submitted a different report for Fee for Services (FFS) total units. This report contains Short-Doyle Medi-Cal units, Insurance Crossover units, Children Enhance units, and Refugee Enhance units. We have used this report to determine the FFS total units.

AUDIT AUTHORITY

- Code of Federal Regulation (CFR) - 3, 19, 27
- Centers for Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2304
- California Code of Regulations (CCR), Title 9, Section 640
- Cost and Financial Reporting System (CFRS) Fiscal Year 2004/05
- State DMH letter dated December 23, 1998
- DMH Information Notice 97-15
- DMH Information Notice No. 97-06

RECOMMENDATION

We recommend that the County report Phase II – Fee-For-Service units, gross

SAN DIEGO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FISCAL PERIOD ENDED JUNE 30 2005

FINDING 2 continued ...

cost, and total units by discipline and if applicable by service function within the discipline to reflect the actual payments made by the County. The total units of time should be captured for each discipline in order for the cost per unit to reflect the actual costs for each discipline as indicated on the letter dated December 23, 1998 sent to the Local Mental Health Administrators of the Counties particular discipline or provider number. DMH Information Notice 97-15 addressed reporting of discipline for Fee for Service Providers.

AUDITEE'S RESPONSE

The County of San Diego concurs with the findings. Changes were implemented starting in FY 2006-07.

FINDING 3 – UTILIZATION REVIEW COSTS

The County's working paper furnished during the field review tied to the reported utilization review costs of \$4,700,987. This amount included the Quality Assurance (QA) and Utilization Review (UR) costs components of the County, United Behavioral Health (UBH) contractor, Children Hospital & Research Center contractor, and Telecare contractor.

During review of County's contract agreement with UBH and Telecare as it pertained to QA/UR costs, an audit exception was noted per County's reported Telecare QA/UR costs of \$157,999. The contract agreement between County and Telecare Corporation shows only \$135,000. Thus, an adjustment of \$22,999 toward Telecare QA/UR cost was made. We were unable to determine the total QA/UR costs County agreed to pay UBH contractor. Due to time constraint, accept amount as reported. The total audited QA/UR is \$4,677,988 (\$4,700,987 - \$22,999).

Our review of reported QA/UR ratio disclosed that the County allocated 100% of UBH and Telecare Quality Assurance (QA) costs and 50% of Children Hospital & Research Center Quality Assurance costs as Other Short-Doyle (SD) Medi-Cal (MC) UR. However, these contract providers did not only provide services to Medi-Cal clients only. Thus, part of these costs must be allocated to Non SD/MC UR using the unduplicated client count ratio 72.12% to Short-Doyle Medi-Cal and 27.88 % to non Short-Doyle Medi-Cal. The QA costs for Children Hospital and Research pertain to inpatient clients only and therefore, 100% of the QA costs were allocated to non- Short-Doyle Medi-Cal.

On the other hand, County's QA/UR ratio per the quarterly QA/UR report varied as follows: For the County's QA/UR ratio, the quarterly report for County's portion

SAN DIEGO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FISCAL PERIOD ENDED JUNE 30 2005

FINDING 3 continued ...

were as follows: 42.18%, 41.75%, 44.23%, and 39.36% for the following quarters: Q1, Q2, Q3, and Q4 respectively.

However, County's QA/UR ratio of 72.12% reported on the cost report did not tie to the QA/UR quarterly report. The ratio of 72.12% was based on unduplicated client count method which tied to the County's working paper. Likewise, the QA/UR ratio of 100% claimed by the County on the quarterly report for Telecare did not tie to the 50% QA/UR ratio reported on the cost report.

Subsequent to the exit conference, County requested QA/UR ratio of 72.12%. Due to time constraint, Audit accepted the letter signed by the Mental Health Director attesting to the ratio of 72.12%.

AUDIT AUTHORITY

- DMH Letter 94-01, 94-09
- Cost and Financial Reporting System (CFRS) Fiscal Year 2004/05

RECOMMENDATION

We recommend that the County review the above-cited audit authorities and must ensure that all utilization review costs reported be properly supported and maintained.

AUDITEE'S RESPONSE

The County allocated 100% of UBH and Telecare Quality Assurance (QA) costs as Other Short-Doyle (SD) Medi-Cal (MC) UR because both UBH and Telecare provide services to Medi-Cal clients only.

FINDING 4 -- PHARMACY COSTS

Our examination disclosed that the County reported Department Overhead in the amount of \$5,820,935. The claimed Department Overhead costs included \$1,508,093 of pharmacy costs. Further review was made to determine the nature of the pharmacy costs.

Per County's staff, County HHSA Pharmacy Services has the responsibility to provide medication [primarily for behavioral health therapy] to County indigent patients. The County allocated \$1,508,093 of pharmacy costs which include drugs charged to patient and other overhead costs.

SAN DIEGO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FISCAL PERIOD ENDED JUNE 30 2005

FINDING 4 continued ...

County's staff identified Medi-Cal percentage of 1.99%. The ratio was calculated using the amounts dispensed by the Pharmacy to various Medi-Cal locations as follows:

San Diego Psychiatric Hospital Emergency Room; East County Mental Health Clinic; Southeast Mental Health Clinic; Central Region Mental Health Clinic – County operated; North Inland Mental Health Systems – Mental Health Systems, Inc. (County provider operated); North Coastal Mental Health Systems – Mental Health Systems, Inc. (County provider operated)

Total drug costs of \$5,158,128 were dispensed over Medi-Cal drug costs of \$102,619.70. These amounts were used as the basis to determine the applicable Medi-Cal pharmacy overhead rate of 1.99%. This ratio was then applied to include the amount allowed of 1,508,093 for an allocation of \$30,011 Medi-Cal and \$1,478,082 Non Medi-Cal administration.

AUDIT AUTHORITY

- Centers for Medicare and Medicaid Services (CMS) Pub. 15-1, Sections 2100, 2102.1 & 2304
- California Code of Regulations (CCR), Title 9, Section 640
- Cost and Financial Reporting System (CFRS) Fiscal Year 2004/05
- 42 Code of Federal (CFR) Section 413.20 and 413.24

RECOMMENDATION

We recommend that the County review the above-cited audit authorities and internal procedures in record keeping must be implemented to ensure that all supporting documentation are properly filed and kept. This will facilitate the completion of the audit in a timely manner.

The lack of compliance with these provisions could result in audit exceptions in the future.

AUDITEE'S RESPONSE

The County of San Diego concurs with the findings. Changes in the County's method of reporting Pharmacy costs were implemented starting in FY 2007-2008.

SAN DIEGO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FISCAL PERIOD ENDED JUNE 30 2005

**FINDING 5– UNITED BEHAVIORAL HEALTH (UBH) CONTRACTOR
RECLASSIFICATION OF MAA COSTS**

Our examination disclosed that United Behavioral Health (UBH) reported total Medi-Cal Administrative Activities cost of \$1,026,735. The MAA activities were Medi-Cal Outreach (Mode 55, SFC 01) \$1,190, Crisis Referral According (Mode 55, SFC 11) \$287,712, Discounted MH Outreach (Mode 55, SFC 17) \$736,245, and Non-SPMP Case Management (Mode 55, SFC 31) \$1,588.

However, County's submitted MAA Quarterly Claims on behalf of United Behavioral Health contractor were as follows:

1st Quarter:	\$ 292,123
2 nd Quarter:	\$ 263,773
3 rd Quarter:	\$ 264,423
4 th Quarter:	\$ 253,698
Total:	<u>\$1,074,017</u>

The quarterly claims total of \$1,074,017 did not tie to United Behavioral Health Contractor cost report submitted by San Diego County on behalf of the contractor. The settled MAA cost of \$1,026,735 in the cost report is \$47,282 lower. County claimed that the quarterly claims were submitted using an estimated MAA service rate. The MAA rate varied for each quarter. At the end of the fiscal year, the actual MAA cost is determined and included in the settled cost report.

The latest approved MAA claiming plan dated March 13, 1998 stated the number of employees and the employees' classification as follows:

Job Classifications	Number of staff
Medical Director	1
Community Outreach-Education Coordinator	1
Reimbursement Manager	1
Financial Eligibility Counselor	3
Mediator-Complaints/Appeals Coordinator	1
Director Clinical Operations	1
Manager, Clinical	1
Case Manager	5
Consumer Support Coordinator	1
Consumer Support	5
Team Assistant	3
Access Manager	1
Access Clinician	13

SAN DIEGO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FISCAL PERIOD ENDED JUNE 30 2005

FINDING 5 continued ...

Team Assistant	3
Health Plan Liaison	1
Training Manager	1
Staff Trainer	1
Total Number of Approved Employees:	<u>43</u>

UBH working paper identified 13 Access Clinician MAA staff that included total salaries and benefits of \$57,482 MAA costs. These MAA salaries and benefits were calculated using total UBH actual MAA staff time.

MAA Testing

The Department tested 100% of the UBH claimed MAA salaries and benefits. MAA time sheets were requested for all 13 MAA staff. The contractor provided employee time reports for each 13 employees. UBH employee MAA time reports were electronic data reports which were not all certified by UBH staff that claimed MAA hours. The UBH MAA time reports included the employee name, date of activity, MAA activities, and number of MAA hours.

UBH MAA time reports were electronically "input" by each MAA staff. Although the MAA time reports generated by the computer system had only seven employees' certification, UBH claimed that "Each Access and Crisis Line (ACL) clinician has a unique user name and password and must log into eCura in order to log a call. The Access and Crisis Line (ACL) clinicians are required to log every call received in the Contact Tracking module of the eCura Information System.

A time stamp in the background stores the start time and corresponding end time for each received call. All received calls reflect the "Opened Date and Opened By fields, and starts the Elapsed Time". After each call, the ACL completes the remaining fields in the Contact Tracking form.

The UBH Management Reporting System allows UBH to extract the call data and compile detailed reports of all calls logged in the Contact Tracking module. These reports were used to create the MAA time tracking reports by clinician based on the call type recorded in the Contact Tracking form.

SAN DIEGO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FISCAL PERIOD ENDED JUNE 30 2005

FINDING 5 continued ...

MAA Costs and units

The audited MAA salaries and benefits cost of \$57,482 was the basis used to determine the MAA percentage to calculate other operating costs and indirect cost for MAA. The Department identified \$38,786 other costs for MAA program. The difference of \$930,467 remaining claimed MAA costs and 161,399 MAA units were reclassified to Mode 45 Outreach Services to reflect the contractor's records.

AUDIT AUTHORITY

Center for Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2304;
Fiscal Year 2004-05 and Financial Reporting System (CFRS);
California Code of Regulations (CCR), Title 9, Division 1, Section 640 and 642

RECOMMENDATION

We recommend that the County follow instructions per the DMH Letter No. 04-10, Cost Report Policy dated October 19, 2004. Under Section I J, when reporting the MAA program costs. This section states, in part:

"Costs for MAA activities must be actual cost and therefore must be directly allocated."

In addition, under the cost report instruction, MAA costs reported in the cost report must be based on actual staff time captured at the service function level. The County must ensure that all records utilized in the preparation of the Short-Doyle Medi-Cal cost report must be properly kept and readily available for review. Supporting documentation must be properly labeled and have an audit trail. Accounting records and supporting documents must be retained for four years after the closing of the fiscal year or until such time as the audit have been settled for the fiscal year.

In addition, internal procedures in record keeping must be implemented to ensure that all supporting documentation are properly filed and kept. This will facilitate the completion of the audit in a timely manner.

The lack of compliance with these provisions could result in audit exceptions in the future.

SAN DIEGO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FISCAL PERIOD ENDED JUNE 30 2005

FINDING 5 continued ...

AUDITEE RESPONSE

UBH would like to propose a correction/clarification to the following statements from page 9:

"UBH MAA time reports were electronically "input" by each MAA staff. Although the MAA time reports generated by the computer system had only seven employees' certification, UBH claimed that "Each Access and Crisis Line (ACL) clinician has a unique user name and password and must log into eCura in order to log a call. The Access and Crisis Line (ACL) clinicians are required to log every call received in the Contact Tracking module of the eCura Information System. "

UBH MAA employee time reports were created electronically by extracting the Access and Crisis Line (ACL) call data from the calls logged in the Contract Tracking module. Although only seven of the 13 MAA employee time reports generated electronically had a manual signature/certification, UBH claims that all of the electronic data reports were electronically certified by UBH staff when the call data was entered in to the Contract Tracking module of the eCura Information System. As outlined in the procedure provided, each employee has a unique username and password that is required in order to log into the Call Tracking module and record the call and MAA activity. By signing into the system, the employee is certifying their work and recording of the call, in essence providing an electronic signature on each Call Tracking record.

FINDING 6 – ADMINISTRATIVE COSTS

County reported total administrative costs of \$13,620,982 of which <\$1,597,145> was deducted to get a net total administrative costs of \$12,373,701. This amount also included an additional \$349,866 administrative costs of Polinsky Childrens Center and Aging and Independent Services (AIS). The administrative cost components are as follows: Division overhead, Department overhead, and External overhead (A-87).

County claimed that the Division overhead costs are captured in the general ledger the same way as the direct service costs and are reported by cost centers in the AF160042 report. However, this report was not made available during the audit. In addition, per County staff County is unable to provide this report.

County also explained that the San Diego Mental Health Programs are divided by units and /or divisions represented by an Organization (Org) Unit which administer the programs. Some Org units are purely administration and some

SAN DIEGO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FISCAL PERIOD ENDED JUNE 30 2005

FINDING 6 continued ...

provides both treatment and administration costs. If the Org unit provides both services, the administration costs and overhead costs are allocated to treatment and administration costs. Due to time constraint, accept Division, Department, and External overhead amount as reported. Further adjustments were made to total administrative costs resulting in audited amount of \$12,207,298.

Our examination disclosed that the County's distribution of its administrative costs was based on unduplicated client count method. The County reported ratio of 72.12% tied to County working papers with no exception.

Our examination further disclosed that the County did not report administrative costs pertaining to the Healthy Family program. The Department's DMH Statistic & Data Analysis Unit identified the following statistics of 215 Healthy Family plus Bridge to Healthy Family clients and 46,080 total clients which yielded 0.47%. Applying this ratio 0.47% to the total audited administrative costs of \$12,207,298 resulted Healthy Families Administration amount of \$50,286.

AUDIT AUTHORITY

- California Code of Regulations (CCR), Title 9, Section 640
- Cost and Financial Reporting System (CFRS) Fiscal Year 2004/05
- DMH Letter No. 94-01

RECOMMENDATION

We recommend that the County should provide the source document for County calculation of the total administrative costs.

Agencies and departments providing a county's entire mental health program often furnish patient care facilities with administrative services necessary to their operation. The cost of such services are included as allowable to the extent they are 1) reasonable, 2) related to services provided by direct patient care facilities, 3) allowable under Medicare regulations, and 4) allocated on an acceptable basis. Some examples of allowable administrative costs include services such as: Health Care Services agency, accounting budgeting, auditing, data processing, legal services, personnel administration, procurement, medical records.

AUDITEE'S RESPONSE

The County of San Diego concurs with the findings and recommendations to start with Fiscal Year 2005/06.

SAN DIEGO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FISCAL PERIOD ENDED JUNE 30 2005

**FINDING 7 – TOTAL UNITS AND MEDICAL UNITS OF MODE 10 SERVICE
FUNCTION 20 AND 25 – CRISIS STABILIZATION EMERGENCY ROOM AND
URGENT CARE SERVICES**

Our examination disclosed that the County underreported total and MediCal units for Mode 10 service function code (sfc) 20 and 25. County reported 4,847 total and 1,558 Medi-Cal units. County's PSP 354 report shows 4,847 units which tied to reported units on the cost report.

However, PSP 356 report shows 1,543 unit of service (uos) and 11,513 unit of time (uot). Per county's staff, Mode 10 sfc 20 and 25 uos represented days and uot represented hours. Thus, audited units were based from the PSP 356 uot column. Since PSP 354 shows only 4,847 uos, these units will be converted to hours and multiply using 24 hours. The audited total unit is 116,328 (4,847*24).

AUDIT AUTHORITY

- California Code of Regulations (CCR), Title 9, Section 640
- Cost and Financial Reporting System (CFRS) Fiscal Year 2004/05

RECOMMENDATION

We recommend that the County exercise due care when preparing the year end cost report and report only those Medi-Cal units of service/time that has been previously approved by the State. The billing unit for Crisis Stabilization – Emergency Room and Urgent Care is client time, based on one hour blocks of time the Individual services SD/MC services in the program.

AUDITEE'S RESPONSE

The County of San Diego concurs with the findings.

DETAIL COST REPORT

CALCULATION OF PROGRAM COSTS

MH 1960 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN DIEGO COUNTY

County Code: 37

Legal Entity: SAN DIEGO COUNTY		A	B	C
Legal Entity Number: 00037		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	43,722,644	153,119,881	196,842,525
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(120,708,777)	(120,708,777)
4	Other Adjustments from MH 1962		(2,914,627)	(2,914,627)
5	Total Costs Before Medi-Cal Adjustments	43,722,644	29,496,477	73,219,121
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			73,219,121
Administrative Costs (County Only)				
9	SD/MC Administration			7,540,487
10	Healthy Families Administration			50,286
11	Non-SD/MC Administration			4,616,525
12	Total Administrative Costs			12,207,298
Utilization Review Costs (County Only)				
13	Skilled Professional Medical Personnel			633,874
14	Other SD/MC Utilization Review			2,507,188
15	Non-SD/MC Utilization Review			1,536,926
16	Total Utilization Review Costs			4,677,988
17	Research and Evaluation (County Only)			264,208
18	Mode Costs (Direct Service and MAA)			56,069,627
19	Total Costs - Lines 9 through 18			73,219,121

DETAIL COST REPORT

OTHER ADJUSTMENTS

MH 1962 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN DIEGO COUNTY
County Code: 37

Legal Entity: SAN DIEGO COUNTY		A	B	C
Legal Entity Number: 00037		Salaries and Benefits	Other	Total Adjustments
1	Contracted Supplemental Rate Beds PO59925		763,251	763,251
2	Contracted Fee for Service Medi-cal (UBH, Inc)		9,907,309	9,907,309
3	Contracted Quality Assurance Costs (UBH, Inc.)		2,623,181	2,623,181
4	Contracted Quality Assurance Costs (Telecare)		135,000	135,000
5	Contracted System of Care (Harmonium)		64,694	64,694
6	AIS MH Senior Team (Org 7476)		115,313	115,313
7	Polinsky Rehab Center Cost (Org 7234)		1,676,051	1,676,051
8	Contracted Evaluation Costs (CHRC)		586,869	586,869
9	State Hospital Charges		(2,350,909)	(2,350,909)
10	Non Short-Doyle cost - Pharmacy Unit		(89,582)	(89,582)
11	Non Short-Doyle cost - CMHS Residential		(755,941)	(755,941)
12	Non Short-Doyle cost - Sheriff Medical Services		(4,274,681)	(4,274,681)
13	Non Short-Doyle cost - CONREP		(1,267,475)	(1,267,475)
14	Non Short-Doyle cost - Forensic Psychiatry		(1,027,998)	(1,027,998)
15	Non Short-Doyle cost - TERM Team		(1,557,329)	(1,557,329)
16	Non Short-Doyle cost - Conservatorship		(2,553,559)	(2,553,559)
17	Non Short-Doyle cost - Juvenile Forensics & Other Adj		(4,908,821)	(4,908,821)
18				
19				
20	Total Adjustments		(2,914,627)	(2,914,627)

DETAIL COST REPORT

PAYMENTS TO CONTRACT PROVIDERS

MH 1963 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN DIEGO COUNTY
County Code: 37

A	B	C	D
Item	Legal Entity Name	Legal Entity Number	Amount Paid
1	Telecare Corporation	00108	9,851,342
2	Fred Finch Youth Center	00113	351,419
3	Seneca Center Day Residential	00115	40,320
4	Children's Hospital	00130	5,170,009
5	Union of Pan Asian Communities	00131	1,857,821
6	SD Center for Children	00132	3,223,182
7	University of California San Diego (Gifford)	00133	6,441,401
8	New Alternatives, Inc	00136	10,430,695
9	Neighborhood House Assoc.	00137	1,077,055
10	Mental Health Systems, Inc	00138	14,146,433
11	San Ysidro Health Center	00141	2,184,489
12	Community Research Foundation	00142	16,235,193
13	Catholic Charities	00259	21,011
14	Alpine Convalescent Center	00425	2,818,079
15	Episcopal Community Services	00427	916,235
16	The Meeting Place	00428	291,876
17	Paradise Valley Hospital	00432	817,877
18	Adult Protective Services	00435	739,625
19	USD Patient Advocate	00436	445,638
20	Devereux Foundation	00472	662,495
21	North Valey Schools, Inc	00484	187,484
22	United Behavioral Health	00663	1,026,735
23	Aspen Community Services	00709	463,101
24	Vista Hill Foundation	00736	1,264,765
25	Deaf Community Services	00740	5,705

DETAIL COST REPORT

PAYMENTS TO CONTRACT PROVIDERS

MH 1963 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN DIEGO COUNTY
County Code: 37

A	B	C	D
Item	Legal Entity Name	Legal Entity Number	Amount Paid
26	Canyon Acres Children Services	00793	106,412
27	Psychiatric Emergency Response Team	00795	666,869
28	Family Health Center of SD (Logan Heights)	00796	1,088,913
29	North County Lifeline	00830	487,100
30	Palomar Family Counseling Services	00844	721,164
31	Casa De Amparo, Inc	00903	335,576
32	Children Youth and Family	00936	576,767
33	San Diego Youth and Community Services	00967	881,846
34	Social Advocates for Youth -SD	00968	271,616
35	YMCA of San Diego	01013	292,078
36	Walden Family Services	01025	396,005
37	Trinity Children & Family Services	01026	188,682
38	San Diego Unified School District	01059	1,110,954
39	Kids First Foundation	01201	21,462
40	Manage Care Payments	00037	16,216,805
41	Various Purchase Orders (PO's)		16,480,789
42	Services and Supplies per prior year adjustments		195,754
43			
44			
45			
46			
47			
48			
49			
50			
	Total Payments to Contract Providers		120,708,777

DETAIL COST REPORT

ALLOCATION OF COSTS TO MODES OF SERVICE

MH 1964 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN DIEGO COUNTY
County Code: 37

Legal Entity: SAN DIEGO COUNTY		A
Legal Entity Number: 00037		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	56,069,627
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	7,333,477
3	Other 24 Hour Services (Mode 05-All Other SFC)	3,684,226
4	Day Services (Mode 10)	8,743,154
5	Outpatient Services (Mode 15 Program 1 + Program 2)	33,601,280
6	Outreach Services (Mode 45)	334,303
7	Medi-Cal Administrative Activities (Mode 55)	1,609,936
8	Support Services (Mode 60)	763,251
9	Total - Lines 2 through 8	56,069,627

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: SAN DIEGO COUNTY

County Code: 37

Legal Entity: SAN DIEGO COUNTY			CR	NR				
Legal Entity Number: 00037			A	B	C	D	E	F
Mode: 05 - Hospital Inpatient Services (SFC 10-19)			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function
				10	19			
1	Allocation Percentage		100.00%	90.70%	9.30%			
2	Total Units			7,406	901			
3	Gross Cost		7,333,477	6,651,666	681,811			
4	Cost per Unit			898.15	756.73			
5	SMA per Unit			913.58	236.82			
6	Published Charge per Unit			693.69	693.69			
7	Negotiated Rate / Cost per Unit			693.69				
8	Medi-Cal Units	07/01/04 - 09/30/04						
8A		10/01/04 - 06/30/05						
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04						
9A		10/01/04 - 06/30/05						
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04						
10A		10/01/04 - 06/30/05						
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05						
11	Healthy Families (SED) Units	07/01/04 - 09/30/04						
11A		10/01/04 - 06/30/05						
12	Non-Medi-Cal Units			7,406	901			
13	Medi-Cal Costs	07/01/04 - 09/30/04						
13A		10/01/04 - 06/30/05						
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04						
14A		10/01/04 - 06/30/05						
15	Medi-Cal Published Charges	07/01/04 - 09/30/04						
15A		10/01/04 - 06/30/05						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04						
16A		10/01/04 - 06/30/05						
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04						
17A		10/01/04 - 06/30/05						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04						
18A		10/01/04 - 06/30/05						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04						
19A		10/01/04 - 06/30/05						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04						
20A		10/01/04 - 06/30/05						
21	Enhanced SD/MC (Children) Costs	07/01/04 - 09/30/04						
21A		10/01/04 - 06/30/05						
22	Enhanced SD/MC (Children) SMA Upper Limits	07/01/04 - 09/30/04						
22A		10/01/04 - 06/30/05						
23	Enhanced SD/MC (Children) Published Charges	07/01/04 - 09/30/04						
23A		10/01/04 - 06/30/05						
24	Enhanced SD/MC (Children) Negotiated Rates	07/01/04 - 09/30/04						
24A		10/01/04 - 06/30/05						
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05						
29	Healthy Families Costs	07/01/04 - 09/30/04						
29A		10/01/04 - 06/30/05						
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04						
30A		10/01/04 - 06/30/05						
31	Healthy Families Published Charges	07/01/04 - 09/30/04						
31A		10/01/04 - 06/30/05						
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04						
32A		10/01/04 - 06/30/05						
33	Non-Medi-Cal Costs		7,333,477	6,651,666	681,811			

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: SAN DIEGO COUNTY

County Code: 37

CR

Legal Entity: SAN DIEGO COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00037			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Other 24 Hour Services (All Other SFC)				50					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			1					
3	Gross Cost		3,684,226	3,684,226					
4	Cost per Unit			3,684,226					
5	SMA per Unit								
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04							
8A		10/01/04 - 06/30/05							
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			1					
13	Medi-Cal Costs	07/01/04 - 09/30/04							
13A		10/01/04 - 06/30/05							
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04							
14A		10/01/04 - 06/30/05							
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		3,684,226	3,684,226					

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: SAN DIEGO COUNTY

County Code: 37

CR

CR

Legal Entity: SAN DIEGO COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00037				Service	Service				
Mode: 10 - Day Services			Mode Total	Function	Function	Service	Service	Service	Service
						Function	Function	Function	Function
1	Allocation Percentage		100.00%	20	96				
2	Total Units			75.68%	24.32%				
3	Gross Cost		8,743,154	116,328	21,396				
4	Cost per Unit			6,616,962	2,126,192				
5	SMA per Unit			56.88	99.37				
6	Published Charge per Unit			88.42	122.75				
7	Negotiated Rate / Cost per Unit			59.37	103.72				
8	Medi-Cal Units	07/01/04 - 09/30/04		2,892	4,507				
8A		10/01/04 - 06/30/05		6,955	11,947				
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05		14	139				
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		10					
11A		10/01/04 - 06/30/05		22	16				
12	Non-Medi-Cal Units			106,435	4,787				
13	Medi-Cal Costs	07/01/04 - 09/30/04	612,378	164,503	447,876				
13A		10/01/04 - 06/30/05	1,582,827	395,614	1,187,213				
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	808,945	255,711	553,234				
14A		10/01/04 - 06/30/05	2,081,455	614,961	1,466,494				
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	639,164	171,698	467,466				
15A		10/01/04 - 06/30/05	1,652,061	412,918	1,239,143				
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05	14,609	796	13,813				
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05	18,300	1,238	17,062				
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05	15,248	831	14,417				
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	569	569					
29A		10/01/04 - 06/30/05	2,841	1,251	1,590				
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	884	884					
30A		10/01/04 - 06/30/05	3,909	1,945	1,964				
31	Healthy Families Published Charges	07/01/04 - 09/30/04	594	594					
31A		10/01/04 - 06/30/05	2,966	1,306	1,660				
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		6,529,929	6,054,229	475,700				

DETAIL COST REPORT
**ALLOCATION OF COSTS TO SERVICE
 FUNCTIONS - MODE TOTAL**
 MH 1966 (Rev. 7/05)

PAGE 1 OF 1
 FISCAL YEAR 2004 - 2005

County: SAN DIEGO COUNTY County Code: 37			CR		CR		CR			
Legal Entity: SAN DIEGO COUNTY			A	B	C	D	E	F	G	
Legal Entity Number: 00037			Mode Total	Service	Service	Service	Service	Service	Service	
Mode: 15 - Outpatient Services (Program 1)				Function	Function	Function	Function	Function	Function	
				01	10	60	70			
1	Allocation Percentage		100.00%	10.45%	20.64%	54.52%	14.39%			
2	Total Units			1,201,820	2,229,040	2,109,898	490,317			
3	Gross Cost		23,693,971	2,475,627	4,890,584	12,917,238	3,410,522			
4	Cost per Unit			2.06	2.19	6.12	6.96			
5	SMA per Unit			1.89	2.44	4.51	3.63			
6	Published Charge per Unit			2.15	2.29	6.39	7.26			
7	Negotiated Rate / Cost per Unit									
8	Medi-Cal Units	07/01/04 - 09/30/04		245,770	425,948	238,738	65,026			
8A		10/01/04 - 06/30/05		704,085	832,177	630,335	186,781			
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04				180				
9A		10/01/04 - 06/30/05			144	200				
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04		521	1,159	150				
10A		10/01/04 - 06/30/05		2,376	5,474	388	1,640			
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05								
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		1,091	9,055	894	750			
11A		10/01/04 - 06/30/05		4,844	27,822	5,255	3,605			
12	Non-Medi-Cal Units			243,133	927,261	1,233,758	232,515			
13	Medi-Cal Costs	07/01/04 - 09/30/04	3,354,713	506,261	934,543	1,461,604	452,305			
13A		10/01/04 - 06/30/05	8,434,411	1,450,344	1,825,823	3,859,043	1,299,202			
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	2,816,571	464,505	1,039,313	1,076,708	236,044			
14A		10/01/04 - 06/30/05	6,882,058	1,330,721	2,030,512	2,842,811	678,015			
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	3,501,451	528,406	975,421	1,525,536	472,089			
15A		10/01/04 - 06/30/05	8,803,339	1,513,783	1,905,685	4,027,841	1,356,030			
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04								
16A		10/01/04 - 06/30/05								
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	1,102			1,102				
17A		10/01/04 - 06/30/05	1,540		316	1,224				
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	812			812				
18A		10/01/04 - 06/30/05	1,253		351	902				
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	1,150			1,150				
19A		10/01/04 - 06/30/05	1,608		330	1,278				
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04								
20A		10/01/04 - 06/30/05								
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	4,534	1,073	2,543	918				
21A		10/01/04 - 06/30/05	30,687	4,894	12,010	2,375	11,407			
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	4,489	985	2,828	677				
22A		10/01/04 - 06/30/05	25,550	4,491	13,357	1,750	5,953			
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	4,733	1,120	2,654	959				
23A		10/01/04 - 06/30/05	32,030	5,108	12,535	2,479	11,906			
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04								
24A		10/01/04 - 06/30/05								
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05								
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05								
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05								
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05								
29	Healthy Families Costs	07/01/04 - 09/30/04	32,804	2,247	19,667	5,473	5,217			
29A		10/01/04 - 06/30/05	128,268	9,978	61,042	32,172	25,075			
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	30,911	2,062	22,094	4,032	2,723			
30A		10/01/04 - 06/30/05	113,827	9,155	67,886	23,700	13,086			
31	Healthy Families Published Charges	07/01/04 - 09/30/04	34,239	2,346	20,736	5,713	5,445			
31A		10/01/04 - 06/30/05	133,879	10,415	63,712	33,579	26,172			
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04								
32A		10/01/04 - 06/30/05								
33	Non-Medi-Cal Costs		11,705,910	500,829	2,034,440	7,553,325	1,617,316			

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 2

FISCAL YEAR 2004 - 2005

County: SAN DIEGO COUNTY
County Code: 37

		A	B	C	D	E	F	G
Legal Entity: SAN DIEGO COUNTY		Mode Total	Service Function 01	Service Function 10	Service Function 60	Service Function 70	Service Function 02	Service Function 12
Legal Entity Number: 00037								
Mode: 15 - Outpatient Services (Program 2)								
1	Allocation Percentage	100.00%	0.02%	5.13%	35.43%	0.02%	0.05%	41.96%
2	Total Units		1,575	346,905	2,394,768	1,380	4,485	3,556,815
3	Gross Cost	9,907,309	2,309	508,486	3,510,200	2,023	5,242	4,156,884
4	Cost per Unit		1.47	1.47	1.47	1.47	1.17	1.17
5	SMA per Unit		1.89	2.44	4.51	3.63	1.89	2.44
6	Published Charge per Unit							
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/04 - 09/30/04	585	89,105	597,348	480	930	866,175
8A		10/01/04 - 06/30/05	990	250,330	1,786,333	900	3,555	2,652,285
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04		105	25			100
9A		10/01/04 - 06/30/05		120	215			450
10	Enhanced SD/MC Units	07/01/04 - 09/30/04		300	650			2,500
10A		10/01/04 - 06/30/05		1,025	3,920			14,135
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05		225	65			200
11	Healthy Families (SED) Units	07/01/04 - 09/30/04						
11A		10/01/04 - 06/30/05						
12	Non-Medi-Cal Units			5,695	6,212			20,970
13	Medi-Cal Costs	07/01/04 - 09/30/04	2,444,541	857	130,608	875,580	704	1,012,307
13A		10/01/04 - 06/30/05	7,330,829	1,451	366,928	2,618,369	1,319	4,155
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	6,009,794	1,106	217,416	2,694,039	1,742	1,758
14A		10/01/04 - 06/30/05	17,979,545	1,871	610,805	8,056,362	3,267	6,719
15	Medi-Cal Published Charges	07/01/04 - 09/30/04						
15A		10/01/04 - 06/30/05						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04						
16A		10/01/04 - 06/30/05						
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	633		154	37		117
17A		10/01/04 - 06/30/05	2,751		176	315		526
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	1,345		256	113		244
18A		10/01/04 - 06/30/05	6,264		293	970		1,098
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04						
19A		10/01/04 - 06/30/05						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04						
20A		10/01/04 - 06/30/05						
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	8,625		440	953		2,922
21A		10/01/04 - 06/30/05	41,416		1,502	5,746		16,520
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	19,646		732	2,932		6,100
22A		10/01/04 - 06/30/05	94,930		2,501	17,679		34,489
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04						
23A		10/01/04 - 06/30/05						
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04						
24A		10/01/04 - 06/30/05						
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05	659		330	95		234
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05	1,330		549	293		488
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05						
29	Healthy Families Costs	07/01/04 - 09/30/04						
29A		10/01/04 - 06/30/05						
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04						
30A		10/01/04 - 06/30/05						
31	Healthy Families Published Charges	07/01/04 - 09/30/04						
31A		10/01/04 - 06/30/05						
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04						
32A		10/01/04 - 06/30/05						
33	Non-Medi-Cal Costs		77,855	8,348	9,105			24,508

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 2 OF 2

FISCAL YEAR 2004 - 2005

County: SAN DIEGO COUNTY

County Code: 37

			MHS	MHS	MHS	MHS	MHS	MHS	MHS
Legal Entity: SAN DIEGO COUNTY			H	I	J	K	L	M	N
Legal Entity Number: 00037			Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient Services (Program 2)			Function	Function	Function	Function	Function	Function	Function
			62	03	13	04	14	11	61
1	Allocation Percentage		0.01%	0.04%	6.07%	0.01%	11.21%	0.01%	0.03%
2	Total Units		1,000	4,230	574,770	840	1,024,220	1,600	5,760
3	Gross Cost		1,169	4,429	601,833	911	1,110,227	782	2,815
4	Cost per Unit		1.17	1.05	1.05	1.08	1.08	0.49	0.49
5	SMA per Unit		4.51	1.89	2.44	1.89	2.44	2.44	4.51
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	285	690	137,890	510	253,500	1,185	4,175
8A		10/01/04 - 06/30/05	715	3,540	419,580	330	732,160	415	1,585
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04					300		
9A		10/01/04 - 06/30/05					1,600		
10	Enhanced SD/MC Units	07/01/04 - 09/30/04			2,150		1,900		
10A		10/01/04 - 06/30/05			6,450		10,050		
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units				8,700		24,710		
13	Medi-Cal Costs	07/01/04 - 09/30/04	333	722	144,383	553	274,787	579	2,041
13A		10/01/04 - 06/30/05	836	3,707	439,336	358	793,642	203	775
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,285	1,304	336,452	964	618,540	2,891	18,829
14A		10/01/04 - 06/30/05	3,225	6,691	1,023,775	624	1,786,470	1,013	7,148
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04					325		
17A		10/01/04 - 06/30/05					1,734		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04					732		
18A		10/01/04 - 06/30/05					3,904		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04			2,251		2,060		
21A		10/01/04 - 06/30/05			6,754		10,894		
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04			5,246		4,636		
22A		10/01/04 - 06/30/05			15,738		24,522		
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		(0)		9,110	(0)	26,785	0	(0)

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: SAN DIEGO COUNTY
County Code: 37

CR

Legal Entity: SAN DIEGO COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00037		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach Services			20					
1	Allocation Percentage		100.00%	100.00%				
2	Total Units		310,460					
3	Gross Cost	334,303	334,303					
4	Cost per Unit		1.08					
5	Non-Medi-Cal Units		310,460					
6	Non-Medi-Cal Costs	334,303	334,303					

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 2

FISCAL YEAR 2004 - 2005

County: SAN DIEGO COUNTY
County Code: 37

County Code: 37		MAA	MAA	MAA	MAA	MAA	MAA	
Legal Entity: SAN DIEGO COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00037		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 55 - Medi-Cal Administrative Activities			01	04	07	09	11	14
1	Allocation Percentage		100.00%	7.76%	0.39%	3.13%	0.20%	3.74%
2	Total Units		134,497	7,260	54,066	3,640	64,199	117,113
3	Total Expenditures	1,609,936	124,981	6,352	50,351	3,185	60,231	109,574
4	Cost per Unit		0.93	0.87	0.93	0.88	0.94	0.94
5	Non-Medi-Cal Costs	828,249						

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

PAGE 2 OF 2

MH 1966 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN DIEGO COUNTY

County Code: 37

		MAA	MAA	MAA	MAA	MAA	MAA
Legal Entity: SAN DIEGO COUNTY		H	I	J	K	L	M
Legal Entity Number: 00037		Service	Service	Service	Service	Service	Service
Mode: 55 - Medi-Cal Administrative Activities		Function	Function	Function	Function	Function	Function
		17	21	24	27	31	35
1	Allocation Percentage	25.62%	22.06%	17.86%	0.95%	6.03%	5.45%
2	Total Units	442,430	159,109	308,984	16,280	104,002	94,440
3	Total Expenditures	412,487	355,114	287,605	15,259	97,089	87,708
4	Cost per Unit	0.93	2.23	0.93	0.94	0.93	0.93
5	Non-Medi-Cal Costs						

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: SAN DIEGO COUNTY
County Code: 37

CR

Legal Entity: SAN DIEGO COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00037			Service	Service	Service	Service	Service	Service
Mode: 60 - Support Services		Mode Total	Function	Function	Function	Function	Function	Function
			40					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		1					
3	Gross Cost	763,251	763,251					
4	Cost per Unit		763,251.00					
5	Non-Medi-Cal Units (Same as Line 2)		1					
6	Non-Medi-Cal Costs (Same as Line 3)	763,251	763,251					

DETAIL COST REPORT

DETERMINATION OF SD/MC DIRECT SERVICES AND MAA REIMBURSEMENT

MH 1968 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN DIEGO COUNTY County Code: 37 Legal Entity: SAN DIEGO COUNTY Legal Entity Number: 00037			REIMBURSEMENT TYPE				PC	SMA			Costs		
			A	B	C	D	E	F	G	H	I	J	K
			Mode 55			Total MAA	Total Inpatient Mode 05 Hospital Inpatient Services	Mode 05 Other 24 Hour Services	Mode 10 Day Services	Mode 15 Outpatient Services Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Outpatient Services Program (2)	Total Outpatient (Col. I + Col. J)
			S. F.'s 01-09	S. F.'s 11-19, 31-39	S. F.'s 21-29								
1	Medi-Cal Costs	07/01/04 - 09/30/04							612,378	3,256,860	3,869,238	2,444,541	6,313,779
1A		10/01/04 - 06/30/05							1,582,827	8,143,934	9,726,762	7,330,829	17,057,580
2	Medi-Cal SMA	07/01/04 - 09/30/04							808,945	2,816,571	3,625,516	6,009,794	9,635,310
2A		10/01/04 - 06/30/05							2,081,455	6,882,058	8,963,514	17,979,545	26,943,059
3	Medi-Cal P. C.	07/01/04 - 09/30/04							639,164	3,501,451	4,140,615		4,140,615
3A		10/01/04 - 06/30/05							1,652,061	8,803,339	10,455,400		10,455,400
4	Medi-Cal N. R.	07/01/04 - 09/30/04											
4A		10/01/04 - 06/30/05											
5	Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04							808,945	2,816,571	3,625,516	2,444,541	6,070,057
5A		10/01/04 - 06/30/05							2,081,455	6,882,058	8,963,514	7,330,829	16,294,343
6	Medicare/Medi-Cal Crossover Cost	07/01/04 - 09/30/04								1,110	1,110	633	1,743
6A		10/01/04 - 06/30/05								1,552	1,552	2,751	4,303
7	Medicare/Medi-Cal Crossover SMA	07/01/04 - 09/30/04								812	812	1,345	2,157
7A		10/01/04 - 06/30/05								1,253	1,253	6,264	7,518
8	Medicare/Medi-Cal Crossover P. C.	07/01/04 - 09/30/04								1,150	1,150		1,150
8A		10/01/04 - 06/30/05								1,608	1,608		1,608
9	Medicare/Medi-Cal Crossover N. R.	07/01/04 - 09/30/04											
9A		10/01/04 - 06/30/05											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/04 - 09/30/04								812	812	633	1,444
10A		10/01/04 - 06/30/05								1,253	1,253	2,751	4,005
11	Total SD/MC + Crossover Gross Reim.	07/01/04 - 09/30/04							808,945	2,817,383	3,626,328	2,445,174	6,071,502
11A		10/01/04 - 06/30/05							2,081,455	6,883,312	8,964,767	7,333,580	16,298,347
12	Enhanced SD/MC (Children) Cost	07/01/04 - 09/30/04								4,562	4,562	8,625	13,187
12A		10/01/04 - 06/30/05							14,609	27,866	42,475	41,416	83,891
13	Enhanced SD/MC (Children) SMA	07/01/04 - 09/30/04								4,489	4,489	19,646	24,135
13A		10/01/04 - 06/30/05							18,300	25,550	43,850	94,930	138,780
14	Enhanced SD/MC (Children) P. C.	07/01/04 - 09/30/04								4,733	4,733		4,733
14A		10/01/04 - 06/30/05							15,248	32,030	47,278		47,278
15	Enhanced SD/MC (Children) N. R.	07/01/04 - 09/30/04											
15A		10/01/04 - 06/30/05											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/04 - 09/30/04								4,489	4,489	8,625	13,114
16A		10/01/04 - 06/30/05							18,300	25,550	43,850	41,416	85,266
17	Enhanced SD/MC (Refugees) Cost	07/01/04 - 06/30/05										659	659
18	Enhanced SD/MC (Refugees) SMA	07/01/04 - 06/30/05										1,330	1,330
19	Enhanced SD/MC (Refugees) P. C.	07/01/04 - 06/30/05											
20	Enhanced SD/MC (Refugees) N. R.	07/01/04 - 06/30/05											
21	Total Medi-Cal Gross Reimbursement (Excludes Refugees)	07/01/04 - 09/30/04							808,945	2,821,872	3,630,817	2,453,799	6,084,616
21A		10/01/04 - 06/30/05							2,099,755	6,908,862	9,008,618	7,374,996	16,383,613
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/04 - 06/30/05										659	659
23	Healthy Families Cost	07/01/04 - 09/30/04							569	31,662	32,231		32,231
23A		10/01/04 - 06/30/05							2,841	122,546	125,388		125,388
24	Healthy Families SMA	07/01/04 - 09/30/04							884	30,911	31,795		31,795
24A		10/01/04 - 06/30/05							3,909	113,827	117,736		117,736
25	Healthy Families P. C.	07/01/04 - 09/30/04							594	34,239	34,833		34,833
25A		10/01/04 - 06/30/05							2,966	133,879	136,844		136,844
26	Healthy Families N. R.	07/01/04 - 09/30/04											
26A		10/01/04 - 06/30/05											
27	Healthy Families Gross Reim.	07/01/04 - 09/30/04							884	30,911	31,795		31,795
27A		10/01/04 - 06/30/05							3,909	113,827	117,736		117,736
28	Less: Patient and Other Payor Revenue												
28A	SD/MC + Crossover Revenue	07/01/04 - 09/30/04							187	1,129	1,316		1,316
28A		10/01/04 - 06/30/05							1,442	1,516	2,958		2,958
29	Enhanced SD/MC (Children) Revenue												
29	Enhanced SD/MC (Refugees) Revenue												
30	Healthy Families Revenue												
31													
32	Total Expenditures from MAA (Mode 55)		184,869	767,089	657,978	1,609,936							
33	Medi-Cal Eligibility Factor (Average)			41.88%									
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/04 - 09/30/04	184,869	321,257	275,561	781,687			808,758	2,820,743	3,629,501	2,453,799	6,083,300
35A		10/01/04 - 06/30/05							2,088,313	6,907,346	9,005,660	7,374,996	16,380,655
36	Net Due - Enhanced SD/MC (Refugees)											659	659
37	Net Due - Healthy Families	07/01/04 - 09/30/04							884	30,911	31,795		31,795
37A		10/01/04 - 06/30/05							3,909	113,827	117,736		117,736
38	Amount Negotiated Rates Exceed Costs												
38A	SD/MC (Includes Children)	07/01/04 - 09/30/04											
38A		10/01/04 - 06/30/05											
39	Enhanced SD/MC (Refugees)												
39A													
40	Healthy Families	07/01/04 - 09/30/04											
40A		10/01/04 - 06/30/05											

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT

MH 1979 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN DIEGO COUNTY
County Code: 37

Legal Entity: SAN DIEGO COUNTY		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00037		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	50.00% FFP	50.00% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement			22,468,888	22,468,888						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement		16,798,946	48,931,644	65,730,590						
3	Total Medi-Cal Direct Service Gross Reimbursement				88,199,478						
4	Medi-Cal Administrative Reimbursement Limit				13,229,922						
5	Medi-Cal Administration				7,540,487						
6	Medi-Cal Administrative Reimbursement				7,540,487	3,770,244					3,770,244
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement			149,531	149,531						
7A	Contract Providers Healthy Families Direct Service Gross Reim.			285,349	285,349						
7B	Total Healthy Families Direct Service Gross Reimbursement				434,881						
8	Healthy Families Administrative Reimbursement Limit				43,488						
9	Healthy Families Administration				50,286						
10	Healthy Families Administrative Reimbursement				43,488				28,267		28,267
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin. Activities Svc Functions 01 - 09	184,869			184,869	92,435					92,435
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39	321,257			321,257	160,628					160,628
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)	275,561			275,561					206,671	206,671
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				633,874					475,406	475,406
15	Other SD/MC Utilization Review (County Only)				2,507,188	1,253,594					1,253,594
16	SD/MC Net Reimbursement for Direct Services	07/01/04 - 09/30/04		6,070,186	6,070,186		3,035,093				3,035,093
16A		10/01/04 - 06/30/05		16,295,389	16,295,389			8,147,695			8,147,695
17	Enhanced SD/MC Net Reimb. (Children)	07/01/04 - 09/30/04		13,114	13,114				8,524		8,524
17A		10/01/04 - 06/30/05		85,266	85,266				55,423		55,423
18	Enhanced SD/MC Net Reimb. (Refugees)			659	659				659		659
19	Total SD/MC Reimbursement Before Excess FFP										17,206,370
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										17,206,370
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										17,206,370
24	Healthy Families Net Reimbursement	07/01/04 - 09/30/04		31,795	31,795				20,667		20,667
24A		10/01/04 - 06/30/05		117,736	117,736				76,529		76,529
25	Total Healthy Families Reimbursement Before Excess FFP										125,462
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										125,462